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MINNESOTA STATE INDIVIDUAL INCOME TAX

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COMMISSIONER OF REVENUE
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FOREWORD

This bulletin is a summary of the Minnesota Individual Income Tax returns filed in 1978 for the 1977 tax year. The first section contains a summary of filing requirements and an explanation of terms used. These are followed by a summary analysis section and a family income section. The Statistical Appendix contains tables for returns filed in 1978, by size of Minnesota Gross Income, by size of Minnesota Taxable Income, by city and by county.

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1977 INDIVIDUAL INCOME TAX STATISTICS

Introduction

The individual income tax statistics in this bulletin were tabulated from the 1977 Individual Income Tax Returns filed in 1978.

SUMMARY OF FILING REQUIREMENTS

The income requirements for filing an individual income tax return for 1977 were as follows:

Filing Status	Gross Income
Single	$1,000
Single and 65 or over or blind	1,800
Single and 65 or over and blind	2,400
Married	1,800*
Married and one is 65 or over or blind	2,400*
Married and both are 65 or over or one is 65 or over and one is blind	2,800*
Married and both are blind	2,900*
Married and both are 65 or over and one is blind or one is 65 or over and both are blind	3,300*
Married and both are 65 or over and both are blind	3,600*

* Combined Gross Income

Every individual whose tax liability exceeded allowable credits regardless of income was required to file a return. If an individual's gross income was less than the appropriate amount listed above and the employer withheld taxes, the individual could file a Minnesota individual income tax return to get a refund of those taxes.

EXPLANATION OF TERMS

I. Taxable and No-Tax Returns

The distinction between taxable and no-tax returns was based on whether or not a tax liability, as defined below, was reported on the return. On a no-tax return, a taxable income may have been reported, but the personal and dependent credits, the credit for income taxes paid to other states, the feedlot pollution control equipment credit, the political contribution credit and the low income credit reduced the liability to zero.

II. Filing Status

There were four filing statuses for individuals who filed 1977 individual income tax returns. These were as follows:

Single
Married, filing joint return (includes Married, filing separately, spouse does not file)
Married, filing separately on the combined return
Married, filing separate returns

On 1977 returns, married couples had the option of filing either jointly or separately regardless of whether they filed jointly or separately for federal income tax purposes. Married couples in which each spouse had an income usually filed separately because the couple's tax liability is lower if the tax rates are applied to the income of each spouse separately than if the tax rates are applied to the combined income of husband and wife. The same tax rate schedule applied to all types of filers. Married couples who filed separately could choose to file separately on the combined return or on separate returns.

On all tables in this bulletin except those in the Family Income Section, each spouse of a married couple which filed separately is counted separately, as an individual filer. In the Statistical Appendix each joint return is counted as one filer, married persons who filed separately on the combined return are counted as two filers, married persons who filed separately on two returns are counted as two filers, and each single person is counted as one filer. Only in the Family Income Section are married couples which filed separately treated as a single family unit. (See explanation on page 16).

III. Income and Deductions

A. Federal Adjusted Gross Income

In order to compute his Minnesota income tax liability, the taxpayer first entered on line 1 of his Minnesota income tax return the federal adjusted gross income reported on line 31 of the 1977 federal form 1040 or on line 10 of the 1977 Short Form 1040A. If a married couple filed a joint federal return but they filed separately for Minnesota income tax purposes, each spouse reported what his federal adjusted gross income would have been had each filed separate federal returns.

B. Minnesota Gross Income

Certain modifications were required to be made to federal adjusted gross income in determining Minnesota gross income. These modifications do not apply to all taxpayers. Some of the required modifications are listed below.

1) Additions to federal adjusted gross income

The largest aggregate addition to federal adjusted gross income was the federal tax refund received in 1977. Because federal tax withheld or paid during 1977 was allowed as a deduction in determining Minnesota adjusted gross income, the refunds of federal taxes were reported as income to the extent that the deduction of federal income taxes resulted in a reduction of Minnesota income taxes paid in a previous year. In 1977, a total of $502,186,641 in federal income tax refunds was added to taxpayers' federal adjusted gross income in determining Minnesota gross income. Other additions to federal adjusted gross income amounted to $194,647,402. Generally these additions were expense, loss or exempt income items which were subtracted from gross income for federal income tax purposes but which were required to be included in gross income for state income tax purposes. These additions were made only by those taxpayers who subtracted these items from their gross income in determining their federal adjusted gross income for federal income tax purposes. The items included: moving expenses, if the taxpayer moved out of Minnesota; employee business expenses incurred while a resident of another state or incurred in connection with income not taxable by Minnesota; farm losses which exceed the state limit on farm loss deductions; losses sustained on property or businesses located outside Minnesota; estate or trust losses sustained outside the state; and interest on bonds of another state or governmental unit of another state if the interest is exempt from federal taxation. Certain other expenses and losses were also required to be added to federal adjusted gross income in determining Minnesota gross income.

2) Subtractions from federal adjusted gross income

Certain income items which were taxable for federal income tax purposes and were included in federal adjusted gross income were exempt from the Minnesota income tax and were subtracted from federal adjusted gross income in determining Minnesota gross income. The total amount of these subtractions in 1977 was $1,508,699,775. Some of the items subtracted were: state income tax refunds if included in federal adjusted gross income; certain portions of military pay; interest on United States bonds which is exempted from state taxation by federal law; public employee retirement pay; income and gains from property located outside Minnesota; losses sustained on property within Minnesota which have not already been subtracted from gross income in determining federal adjusted gross income, and gains of trusts or estates on property located outside Minnesota. Certain other income items may also be subtracted from federal adjusted gross income in determining Minnesota gross income.

For a more complete explanation of the additions and subtractions made in determining Minnesota gross income, see pages 6 and 7 of the 1977 Individual Income Tax Forms and Instructions located at the end of this bulletin.

C. Federal Income Tax Deduction

A taxpayer was allowed to deduct from his Minnesota gross income the total amount of federal income tax paid or withheld during the taxable year, but he could not deduct any federal income tax on income that was not taxed by the State of Minnesota. If a taxpayer had more than one employer and more than $965.25 in F.I.C.A. tax was withheld, he deducted the excess over $965.25. If husband and wife filed separately, the federal income tax was deducted from the income of the person who actually paid the tax. The federal income tax was deducted from Minnesota gross income to arrive at Minnesota adjusted gross income.

D. Minnesota Adjusted Gross Income

Minnesota adjusted gross income is equal to Minnesota gross income minus the federal tax deduction. Minnesota adjusted gross income is the basis for determining the standard deduction.

E. Personal Deductions

Taxpayers had the option of taking the standard deduction or of itemizing personal deductions - with the exception that in the case of married couples filing separately both spouses had to take the same type of deduction. One spouse could not itemize deductions while the other spouse took the standard deduction. The standard deduction was equal to 10% of Minnesota adjusted gross income, with a maximum of $1,000 for a person with a Minnesota adjusted gross income of $10,000 or more. Both spouses of a married couple filing separately were allowed to take a standard deduction of up to $1,000. Taxpayers who chose to itemize deductions were allowed to deduct unreimbursed medical and dental expenses, taxes-including Minnesota real estate taxes, car licenses, gasoline tax, sales tax and federal telephone tax-interest paid, contributions, casualty or theft losses, union dues and tax return preparation fees. Married couples filing separately on the combined return were permitted to apportion itemized deductions between the spouses in such a manner as to minimize the combined tax liability of the couple. For married couples filing separate returns, each spouse was allowed to deduct only those expenses actually paid by that spouse with the exception that deductible expenses paid from joint funds were allowed to be apportioned between the spouses.

F. Taxable Income

Personal deductions-either standard or itemized-were subtracted from Minnesota adjusted gross income to arrive at taxable income. If taxable income was less than $10,000, the gross tax was determined by use of a look-up table provided in the instructions. If taxable income was $10,000 or over, the schedule of tax rates was used.

IV. Tax Liability

The rates of the individual income tax for taxable year 1977 were as follows:

Taxable Income		Rate of Tax
First	$ 500	1.6%
Second	500	2.2
Next	1,000	3.5
Next	1,000	5.8
Next	1,000	7.3
Next	1,000	8.8
Next	2,000	10.2
Next	2,000	11.5
Next	3,500	12.8
Next	7,500	14.0
Over	20,000	15.0

The gross tax is calculated by applying the above tax rates to the taxpayer's taxable income. After the gross tax was calculated, the nonrefundable credits (personal and dependent credits, credit for income tax paid to other states, pollution control equipment credit, political contributions credit and the low income credit) were subtracted to arrive at the tax liability as shown in the statistical tables.

It should be noted that the tax liability in the Statistical Appendix for each married person who filed separately on the combined return is an approximate amount because of the manner in which the net tax was reported on the return. After the gross tax was determined for each spouse, the gross tax amounts were combined, and the combined nonrefundable credits for both spouses were subtracted from the combined gross tax to arrive at a combined net tax liability for the couple. Since the data in the Statistical

Appendix is tabulated by individual filer rather than by married couple, it was necessary to apportion the nonrefundable credits between the spouses in order to derive a net tax liability amount for each individual. An arbitrary assignment of the nonrefundable credits was made in the computer program which generated the statistical reports. The credits were applied against the tax of the spouse with the higher gross tax, with any excess being applied to the other spouse's liability.

V. Credits

A. Nonrefundable Credits

A. Nonrefundable Credits - Nonrefundable credits are credits against the gross tax liability which can only reduce a taxpayer's liability to zero-if these credits exceed the tax liability, the excess credits cannot be refunded to the taxpayer.

1) Personal and Dependent Credits

The State of Minnesota allowed a nonrefundable personal credit against the tax rather than a personal exemption against taxable income as on the federal income tax return. In 1977, a credit of $21 was allowed for the taxpayer, his spouse and each of his dependents. An additional credit of $21 each was allowed to a taxpayer and his spouse age 65 or over. A blindness credit of $25 each was allowed to the taxpayer and his spouse. A credit for deafness of $25 each was allowed for the taxpayer, his spouse and for deaf dependents.

Part year residents of the state were allowed to claim a credit of $1.75 for the taxpayer, spouse and each dependent for each month that the taxpayer was a resident of Minnesota. Part year residents could claim the entire amount of credits for blindness, deafness, deaf dependents and age 65 or over. Nonresidents were allowed to claim only that proportion of their personal and dependent credits determined by dividing their gross income from Minnesota by their gross income from all sources. Nonresidents were allowed at least $5 in personal and dependent credits.

In the tabulation of data by individual filer for married persons filing separately on the combined return, the total amount of personal and dependent credits was assigned to the spouse with the higher gross tax, with any excess being assigned to the other spouse.

2) Low Income Credit

Beginning with the 1975 return, a nonrefundable credit was allowed to taxpayers with low incomes which eliminated all or part of their tax liability. The tax liability was completely eliminated if the total household income (federal adjusted gross income plus certain nontaxable income items) of both the taxpayer and spouse was below the following exclusion levels based on marital status and number of dependents.

Single Persons	Married Persons	Income Exclusion
Self Only		$ 4,400
One Dependent	Self and Spouse Only	5,200
Two Dependents	One Dependent	6,000
Three Dependents	Two Dependents	6,700
Four Dependents	Three Dependents	7,300
Five or more Dependents	Four or more Dependents	7,800

If the total household income of husband and wife was above the exclusion level, an alternative method of computing the tax was provided. The alternative tax was equal to 15% of the excess of the total household income over the exclusion level. If the tax computed using this alternative method was less than the gross tax computed from the tax rate schedule minus the other nonrefundable credits, the taxpayer was allowed to pay the alternative tax and take a credit for the difference between the alternative tax and and the net tax computed in the regular manner.

The low income credit could be claimed only by one spouse of a married couple filing separately. Anyone who was a dependent of another taxpayer could not claim the credit. Dependent was defined as a person receiving more than half of his total support from another taxpayer.

The total household income used in computing the low income credit included: federal adjusted gross income with certain additions, and all nontaxable income including the 50% of net long term capital gains which was excluded from federal adjusted gross income, exempt interest income, dividend exclusions, cash public assistance and relief, all pensions and annuities, social security benefits, workers compensation, unemployment benefits, nontaxable strike benefits and "loss of time" insurance benefits. For married couples, the income of both spouses from these sources must be added together in determining total household income.

The aggregate low income credit amounts reported on the tables in this bulletin include the total amount of the credits allowed both for taxpayers whose tax liability was completely forgiven and for taxpayers whose liability was reduced by application of the low income credit. On those tables in which the data is presented by individual filer, the low income credit taken by a married couple filing separately was assigned to the husband's record.

3) Credit for Income Tax Paid to Other States

A nonrefundable credit was allowed to Minnesota residents for income taxes paid to other states on income from wages or professional services, excluding the states of Arizona, California, Indiana, Maryland, Michigan, New Mexico, West Virginia, and the District of Columbia. The credit was determined by computing the percentage that the gross income earned in another state bears to Minnesota gross income. This percentage was multiplied by the Minnesota gross tax minus personal credits to arrive at the credit for income tax paid to other states. The credit could not exceed the amount of tax actually paid to the other state and could not reduce the Minnesota income tax to less than it would have been if the income earned in the other state(s) had not been used in computing Minnesota taxable income.

A credit against the Minnesota income tax was also allowed to residents of Arizona, California, Indiana, Maryland, Michigan, New Mexico, West Virginia, and the District of Columbia for the income taxes paid in these other states on income from wages earned in Minnesota. The credit was determined by computing the percentage that wage income earned in Minnesota bears to total income from all sources. This percentage was multiplied by the tax liability due in the taxpayer's state of residence to arrive at the credit allowable for income tax paid to other states.

The total amount of credit claimed on 7,314 returns for 1977 was $1,177,210. This item is not shown separately on the tables in the Statistical Appendix.

Minnesota's reciprocity agreements with Wisconsin and North Dakota provide that compensation received by residents of these states for the performance of services within Minnesota is excluded from Minnesota gross income to the extent that the compensation is subject to income tax in the state of residence. Wisconsin and North Dakota allow a similar exclusion of compensation received by Minnesota residents in those states.

4) Feedlot Pollution Control Equipment Credit

Beginning January 1, 1971, a credit of 10 percent of the cost of pollution control equipment was allowed to feedlot operators to control pollution. In 1977, 1,282 returns claimed a total feedlot pollution control equipment credit of $660,367. This item is not shown separately on the tables.

5) Political Contribution Credit

Beginning with the 1974 return an individual could claim a nonrefundable credit against the tax for political contributions in lieu of claiming the amount as an itemized deduction. This credit could be claimed only for contributions paid to a political candidate seeking nomination or election to a statewide office, a Minnesota legislative office, or a Minnesota Supreme Court or district court judicial office or paid to a political party which has candidates seeking these same offices. The credit is equal to 50% of the contribution, with maximum credits of $5.00 for contributions to a political party(s) and $12.50 for contributions to a political candidate(s) and party(s). The maximum credits are $10 and $25 respectively for a married couple filing a combined or joint return. For married persons filing separately on the combined return, the total amount of political contributions credit was assigned to the person with the higher gross tax for presentation in this report.

B. Refundable Credits - Refundable credits are credits against the net tax liability remaining after the nonrefundable credits have been subtracted from the gross tax. If the refundable credits exceed the net tax liability, the excess amount of credit is refunded to the taxpayer.

1) Property Tax Refund

A separate statistical report, 1977 Property Tax Relief for Minnesotans, containing detailed information on the property tax refund and the people who claimed it is available from the Minnesota Department of Revenue, Research Office, upon request.

For 1977, a renter, a disabled person or a homeowner age 65 or over was allowed to take the full amount of their property tax refund as a credit against their individual income tax liability or receive the full amount as a refund. The Form M-1PR was filed with the individual income tax return if a credit was being claimed or was filed before August 31, 1978, if the full amount was to be refunded.

Homeowners under the age of 65 and not disabled were not permitted to use the amount of their property tax refund as a credit on their income tax. The property tax refund was refunded as a direct cash refund.

For 1977, 249,752 renters under age 65 claimed to a total property tax refund of $49,650,803; 273,595 senior citizens and disabled persons claimed a total property tax refund of $66,327,666; and 396,241 homeowners under age 65 claimed a total property tax refund of $79,547,166. Of these amounts, 239,967 renters claimed $50,727,030 and 55,420 senior citizens claimed $14,470,661 as credit on their 1977 individual income tax returns.

2) Exempt Agricultural Electricity Credit

Beginning in 1969, a refundable credit against the income tax was allowed to a person who paid Minnesota sales tax on the purchase of electricity used or consumed in agricultural production. For 1977, a total credit of $194,039 was claimed on 6,821 returns. This item is not shown separately on the tables in the Statistical Appendix.

3) Minnesota Child and Dependent Care Credit

Beginning in 1977, a credit equal to 50 percent of the amount claimed on the 1977 federal form 1040 for child and dependent care expenses could be claimed on the Minnesota individual income tax return. Certain restrictions applied. If a filer had only one dependent, no credit was allowed if the person's income was $15,000 or more and the maximum credit was $150. If a filer had two or more dependents, no credit was allowed if the person's income was $18,000 or more and the maximum credit was $300. In both cases, the maximum credit was reduced by $.05 for each dollar the person's income was over $12,000.

To be eligible for the credit, a married couple had to file a combined return and the income limitations applied to the combined income of the couple.

VI. Number of Dependents

The number of dependents shown on the tables in the Statistical Appendix does not include the taxpayer and his spouse. Dependent was defined as an individual who received more than half of his support from the taxpayer during the year.

The taxpayer was asked to enter the number of his dependents in a block on the return. The inconsistency from year to year in taxpayers completing the box and in the procedure to correct taxpayer errors is largely responsible for the change in the number of dependents from year to year as shown on the historical tables. For 1970 each return was edited before data entry and the dependents listed were counted and coded manually. For 1971 to 1973 the the procedures resulted in an incomplete count of dependents.

For returns for 1974 to 1977, the number of dependents was determined by a formula method using the amount of dollars claimed as personal and dependent credits. The results of this computer method appear to be quite accurate.

VII. $1 Checkoff

Beginning with the 1974 return, an individual whose tax liability was at least one dollar could designate that one dollar of his tax be paid into the state elections campaign fund. In the case of a joint return on which husband and wife had a combined tax liability of at least two dollars, each spouse could designate one dollar to the fund. The dollar could be designated either for the state election campaign fund's general account or for a specified political party.

VIII. Location of Residence

On the 1977 return, the taxpayer was asked to report his county and city of residence separately from his mailing address. Mailing address is not always a reliable indication of where people live, since the post office through which an individual receives his mail may be located in a community other than the one in which he lives. For example, if a person lives in a township, the name of the township is usually not the same as the mailing address.

NOTE: Detail may not add to total due to rounding and to the elimination of data in cells containing three or fewer returns so that information that could possibly identify an individual was not disclosed. Where possible, groups were combined to prevent disclosure.

TABLE A

INDIVIDUAL INCOME TAX
RATES, CREDITS, AND FILING REQUIREMENTS
SINCE 1933

Calendar Years	Normal Rates		Surtax	Filing Requirements		Personal Exemptions		
	Lowest	Highest		Married	Single	Married	Single	Dependent
1933-1936	1 %	5 %	-	$5,000	$5,000	$2,000	$1,200	$250
						Personal Credits		
						Married	Single	Dependent
1937-1942	1	10	-	5,000	5,000	$30	$10	$ 5
1943-1948	1	10	-	2,000	1,000	30	10	10
1049-1954*	1	10	5% before credits	2,000	1,000	30	10	10
1955-1956*	1	10	5% before credits 5% after credits	2,000	1,000	30	10	10
1957-1958	1	10	10% after credits	2,000	1,000	30	10	10
1959-1960	1	10.5	10% after credits	1,500	750	30	10	14
1961-1964	1**	10.5	15% after credits	1,500	750	30	10	15
1965-1970	1.5**	12	-	1,500	750	38	19	19
1971	1.55	13.5	-	1,800	1,000	40	20	20
1972-1977	1.6	15	-	1,800	1,000	42	21	21

* From 1949-1956 there was an annual filing fee of $5.00.

** 1961 and 1962 - Minimum tax was computed by a special step based on 1% of adjusted gross income as defined by the 1961 Legislature.

1963, 1964, 1965, and 1966 - Minimum tax computation base was revised from adjusted gross income to gross income by the 1963 Legislature.

SUMMARY ANALYSIS

Of the 2,276,397 persons who filed 1977 Minnesota Individual Income Tax Returns, 66% were married and 34% were single. The 1,502,856 married persons represented 863,515 couples. For 74% of the married couples, each spouse had an income and filed separately. Although joint returns in some cases may have represented the incomes of two people, generally married persons filed separately if each had an income because it would result in a lower state tax liability. The breakdown by type of filer and a comparison with returns from previous years is presented below:

NUMBER OF FILERS BY FILING STATUS
(% Change from Previous Year)

Filing Status	1974	1975	1976	1977	For 1977 % of Total Filers
Married-Joint Return	343,778*	300,094 (-12.7)	291,925 (-2.7)	224,173 (-23.2)	9.9
Married-Combined Return	964,920	1,048,404 (8.7)	1,105,356 (5.4)	1,252,982 (13.4)	55.0
Married-Separate Returns	32,366	30,397 (-6.1)	23,905 (-21.4)	25,701 (7.5)	1.1
Total-Married	1,341,064	1,378,895 (2.8)	1,421,186 (3.1)	1,502,856 (5.7)	66.0
Single Filers	682,361	677,942 (-0.6)	727,004 (7.2)	773,541 (6.4)	34.0
Total Filers	2,023,425	2,056,837 (1.7)	2,148,190 (4.4)	2,276,397 (6.0)	100.0

* Includes Married-Joint and Married-Separate, Spouse Does Not File.

The average gross income per filer increased from $8,960 in 1976 to $9,207 in 1977. A tax liability was reported on 85% of all returns filed, and the average gross income of these filers was $10,498 compared to $10,271 the previous year. There is a considerable difference in average income amoung the various types of filers. A comparison of average incomes for the last four years is presented below:

AVERAGE MINNESOTA GROSS INCOME
(% Change from Previous Year)

Filing Status	1974	1975	1976	1977
Married-Joint Return	$11,979*	$12,255 (2.3)	$13,000 (6.1)	$13,076 (0.6)
Married-Combined Return	8,763	9,064 (3.4)	9,873 (8.9)	10,263 (4.0)
Married-Separate Returns	7,128	8,046 (12.9)	8,048 (0.0)	8,232 (2.3)
Total-Married	9,548	9,736 (2.0)	10,485 (7.7)	10,648 (1.6)
Single Filers	5,155	5,595 (8.5)	5,980 (6.9)	6,409 (7.2)
All Filers	$8,067	$8,371 (3.8)	$8,960 (7.0)	$9,207 (2.8)

* Includes Married-Joint and Married-Separate, Spouse Does Not File

Single filers had an average income of $6,409 which was 66% of the $10,648 average of all married filers. The total number of single filers who are dependents of other taxpayers is not known. Therefore, the extent to which the average income of single filers is weighted by the income of students who work part time or only during the summer is not known.

The number of filers who itemized their deductions increased by 7.2% over the previous year, compared to a 3.9% increase in the number of persons using the standard deduction. 63.6% of all filers itemized their deductions, but the proportion was much lower for single people, as the following table illustrates:

PERCENT RATIO: NUMBER OF RETURNS USING ITEMIZED DEDUCTIONS TO TOTAL RETURNS FILED

MINNESOTA GROSS INCOME	Married Persons Filing Jointly	Married Persons Filing Separately	Single Persons	All Filers
Total No-Tax Returns	49.9%	62.9%	18.3%	36.2%
Taxable Returns				
$ 1 - $ 499	57.2%	88.1%	43.8%	87.3%
500 - 999	15.6	87.6	6.1	80.8
1,000 - 1,999	17.5	83.8	3.1	44.8
2,000 - 2,999	16.6	81.1	9.5	44.7
3,000 - 3,999	29.5	81.1	21.2	53.8
4,000 - 4,999	47.4	80.8	24.5	55.8
5,000 - 5,999	52.6	80.0	25.1	54.9
6,000 - 6,999	54.8	79.4	27.6	56.6
7,000 - 7,999	57.8	80.1	29.1	58.2
8,000 - 8,999	62.5	80.5	31.4	60.2
9,000 - 9,999	66.6	81.3	32.9	62.4
10,000 - 10,999	70.4	82.7	35.1	65.5
11,000 - 11,999	74.8	84.0	37.4	68.7
12,000 - 12,999	79.3	86.2	40.3	72.5
13,000 - 13,999	82.7	88.8	45.5	77.0
14,000 - 14,999	85.6	90.8	50.3	80.8
15,000 - 19,999	92.2	94.5	60.2	88.1
20,000 - 29,999	97.0	97.7	77.8	95.4
30,000 - 39,999	98.5	98.4	85.9	97.4
40,000 - 49,999	98.2	98.8	88.3	97.8
50,000 - 99,999	99.2	99.3	91.4	98.7
$100,000 and Over	99.8	99.6	90.3	98.9
Total Taxable Returns	78.8%	86.7%	29.0%	68.6%
Total All Returns	71.2%	84.9%	26.3%	63.6%

In aggregate, taxable income increased by 7.8% over the previous year. Overall, 68.1% of Minnesota gross income was taxable, with 15.1% deducted for federal income tax paid and 17.1% deducted as personal deductions. The ratio of taxable income to Minnesota gross income is shown in the following table by type of filer and income group. Generally, the ratio of taxable income to gross income decreased as income increased, due primarily to the deduction of the federal income tax.

PERCENT RATIO: TAXABLE INCOME TO MINNESOTA GROSS INCOME

MINNESOTA GROSS INCOME	Married Persons Filing Jointly	Married Persons Filing Separately	Single Persons	All Filers
Total No-Tax Returns	53.9%	50.0%	70.7%	61.1%
Taxable Returns				
$ 1 - $ 499	71.9%	97.2%	67.8%	96.2%
500 - 999	75.2	96.0	79.4	94.5
1,000 - 1,999	76.3	94.3	84.6	89.3
2,000 - 2,999	78.6	90.5	82.6	86.4
3,000 - 3,999	76.8	86.1	79.5	83.0
4,000 - 4,999	72.9	83.0	77.9	80.4
5,000 - 5,999	71.5	80.7	77.1	78.7
6,000 - 6,999	70.8	78.8	76.2	77.2
7,000 - 7,999	70.9	76.9	75.3	75.9
8,000 - 8,999	69.9	75.0	74.5	74.4
9,000 - 9,999	69.3	73.1	73.8	73.0
10,000 - 10,999	68.8	71.1	73.1	71.5
11,000 - 11,999	68.7	69.5	72.3	70.3
12,000 - 12,999	68.1	68.0	72.0	69.1
13,000 - 13,999	68.1	66.7	71.5	68.1
14,000 - 14,999	67.9	65.8	71.0	67.3
15,000 - 19,999	67.0	64.5	69.6	65.8
20,000 - 29,999	65.9	63.8	66.8	64.6
30,000 - 39,999	64.3	62.7	64.3	63.2
40,000 - 49,999	63.2	61.5	62.4	61.9
50,000 - 99,999	59.2	58.4	59.2	58.6
$100,000 and Over	51.2	53.0	55.4	52.9
Total Taxable Returns	65.9%	67.3%	72.8%	68.3%
Total All Returns	65.2%	67.0%	72.6%	68.1%

The following table contains the distribution of taxable income into the taxable income brackets, to show the amount of income that was taxed at each rate according to the graduated rate schedule. For example, the first $500 of each filer's income is in the "not over $500" category.

DISTRIBUTED TAXABLE INCOME OF TAXABLE RETURNS

Taxable Income Bracket	Tax Rate	Taxable Income Amount	% of Total
$ 1 - 500	1.6	$ 916,759,967	6.63%
501 - 1,000	2.2	889,255,519	6.44
1,001 - 2,000	3.5	1,669,253,019	12.08
2,001 - 3,000	5.8	1,488,798,753	10.77
3,001 - 4,000	7.3	1,327,609,464	9.61
4,001 - 5,000	8.8	1,175,560,117	8.51
5,001 - 7,000	10.2	1,909,337,093	13.82
7,001 - 9,000	11.5	1,357,414,020	9.82
9,001 - 12,500	12.8	1,360,981,745	9.85
12,501 - 20,000	14.0	953,877,940	6.90
20,001 - 27,500	15.0	295,395,214	2.14
27,501 - $40,000	15.0	210,666,470	1.52
$40,001 And Over	15.0	264,027,815	1.91
		$13,818,937,136	100.00%

The total tax liability on 1977 Minnesota individual income tax returns filed in 1978 was $1,076,116,744, an increase of 10.5% over the previous year. The increase is a result of the increase in taxable income and the shift of taxable income into higher brackets. The number of filers who incurred a tax liability increased by 123,600 compared to 1976.

The average tax liability on taxable returns increased by only 3.5%, from $540 on 1976 returns to $559 on 1977 returns. The average tax by type of filer and gross income group is shown on the following table:

AVERAGE TAX LIABILITY PER FILER

MINNESOTA GROSS INCOME	Married Persons Filing Jointly	Married Persons Filing Separately	Single Persons	All Filers
Taxable Returns				
$ 1 - $ 499	$ *	$ 1.86	$ 57.84	$ 3.26
500 - 999	46.55	12.57	22.02	13.64
1,000 - 1,999	25.84	31.49	13.91	23.12
2,000 - 2,999	34.43	63.19	37.53	50.04
3,000 - 3,999	48.44	103.01	72.74	88.24
4,000 - 4,999	77.23	150.71	105.70	128.71
5,000 - 5,999	110.35	205.63	161.71	181.84
6,000 - 6,999	153.98	265.09	239.49	247.70
7,000 - 7,999	204.27	325.08	308.12	309.81
8,000 - 8,999	266.56	382.71	378.34	371.97
9,000 - 9,999	346.83	440.03	450.54	436.17
10,000 - 10,999	424.92	493.38	525.54	497.79
11,000 - 11,999	502.89	548.33	603.25	560.65
12,000 - 12,999	582.54	603.33	680.04	622.66
13,000 - 13,999	658.81	659.17	761.37	685.24
14,000 - 14,999	739.67	720.34	844.65	751.45
15,000 - 19,999	968.16	915.46	1,049.24	947.26
20,999 - 29,999	1,512.63	1,435.98	1,545.47	1,463.62
30,000 - 39,999	2,387.21	2,332.81	2,444.59	2,353.39
40,000 - 49,999	3,311.74	3,207.17	3,282.41	3,233.63
50,000 - 99,999	4,941.61	4,931.78	4,815.54	4,925.54
$100,000 and Over	12,556.06	13,027.14	11,688.54	12,850.22
Total Taxable Returns	$ 954.01	$ 591.57	$ 379.40	$ 558.61

*Due to data errors in these returns, this information has been deleted.

The effective tax rate is frequently used as a measure of the burden of the individual income tax structure, including deductions, rates, and credits against the tax. The effective tax rate is simply the proportion that the tax is of an individual gross income.

EFFECTIVE TAX RATE
PERCENTAGE RATIO: TAX LIABILITY TO MINNESOTA GROSS INCOME

MINNESOTA GROSS INCOME	Married Persons Filing Jointly	Married Persons Filing Separately	Single Persons	All Filers
Taxable Returns				
$ 1 - $ 499	*%	1.5%	24.4%	2.7%
500 - 999	6.1	1.7	2.9	1.8
1,000 - 1,999	1.7	2.1	.9	1.5
2,000 - 2,999	1.3	2.5	1.5	2.0
3,000 - 3,999	1.4	3.0	2.1	2.5
4,000 - 4,999	1.7	3.4	2.3	2.9
5,000 - 5,999	2.0	3.7	2.9	3.3
6,000 - 6,999	2.4	4.1	3.7	3.8
7,000 - 7,999	2.7	4.3	4.1	4.1
8,000 - 8,999	3.1	4.5	4.5	4.4
9,000 - 9,999	3.6	4.6	4.7	4.6
10,000 - 10,999	4.0	4.7	5.0	4.7
11,000 - 11,999	4.4	4.8	5.3	4.9
12,000 - 12,999	4.7	4.8	5.4	5.0
13,000 - 13,999	4.9	4.9	5.6	5.1
14,000 - 14,999	5.1	5.0	5.8	5.2
15,000 - 19,999	5.6	5.3	6.1	5.5
20,000 - 29,999	6.4	6.1	6.6	6.2
30,000 - 39,999	7.0	6.8	7.2	6.9
40,000 - 49,999	7.5	7.2	7.4	7.3
50,000 - 99,999	7.5	7.4	7.3	7.4
$100,000 and Over	7.3	7.4	6.4	7.3
Total Taxable Returns	5.7%	5.4%	4.8%	5.3%

*Due to data errors in these returns, this information has been deleted.

The average income per filer in the seven-county metropolitan area was 33% higher than the average income of the 80 outstate counties- $10,620 compared to $7,974. Washington County once again had the highest average income per filer. The average income of $11,031 for Washington County was 18% higher than the average of $9,340 for all counties. Olmsted County joined the seven metropolitan area counties at the top of the list of counties with the highest average income. The lowest average income per filer was in Lincoln County where the average was only $5,656.

County	Average Income	Number of Filers
Washington	$11,031	55,397
Dakota	10,955	101,755
Hennepin	10,789	578,840
Anoka	10,302	95,601
Ramsey	10,297	270,500
Olmsted	10,010	54,233
Scott	9,941	21,775
Carver	9,412	18,758

The cities with the highest average income tend to be located in the suburban and outlying portions of the seven-county metropolitan area. The five cities with the highest average income per filer were:

City	Average Income	Number of Filers
Sunfish Lake (Dakota County)	$41,730	117
North Oaks (Ramsey County)	29,866	1,025
Dellwood (Washington County)	24,316	311
Lilydale (Dakota County)	22,776	103
Woodland (Hennepin County)	21,739	117

Of the 15 cities in the state with average incomes greater than $15,000, 14 were located in the seven county metropolitan area with 8 being in Hennepin County.

For comparison:

City	Average Income	Number of Filers
St. Paul	$9,798	181,228
Minneapolis	9,293	252,918
Duluth	9,018	54,384

FAMILY INCOME

The information presented on the tables in this section of the bulletin differs from that in the Statistical Appendix in the way that the returns of the married people who filed separately were handled. In the Family Income Section a married couple which filed separately is treated as a single family unit. In the Statistical Appendix each individual filer is treated as a separate unit and the data is distributed by the size of each filer's income.

The information reported by married persons who filed separately on the combined return was tabulated twice - one tabulation by individual filer, which was used in the Statistical Appendix, and one tabulation by the combined record of husband and wife, which was used for the Family Income Section. The data for the 626,491 couples who filed separately on the combined return were distributed in this section by the size of their combined Minnesota gross income. Because of the relatively small number involved, the data for the 12,851 couples who filed separately on two returns were distributed in the same proportions as the distribution for those who filed on the combined return.

Because of the method used in this section to combine data for married people filing separately, the totals for various data items may differ when compared to the corresponding totals in the Statistical Appendix. For example, the federal adjusted gross income for all filers in the Statistical Appendix is $21,719,822,425 while the corresponding figure in the Family Income Section is $21,717,790,313. The reason for the difference is that married couples who filed separately, where one of the spouses had a loss, were treated differently in the two sections. In the Statistical Appendix the negative income was treated as a zero while in the Family Income Section the loss was subtracted from the other spouse's income when the two incomes were combined before distribution by size of income.

The data for married couples who filed jointly, including married persons who filed separate returns and their spouse did not file, and for single persons were treated the same in both sections. If a husband and wife each had an income they usually filed separate returns so that a joint return normally represented one income.

Information from the no-tax returns has been included in the following tables and has been distributed by size of Minnesota gross income, along with the taxable returns.

In the tables that follow, the number of taxpaying units for married people is the number of couples. The average figures for married couples represent the average per couple, not per individual.

1977 INDIVIDUAL INCOME TAX RETURNS
FAMILY INCOME DATA BY SIZE OF MINNESOTA GROSS INCOME AND MARITAL STATUS

TABLE B

NUMBER OF TAXPAYING UNITS

Minnesota Gross Income	Married Couples		Single Persons		All Filers	
	Number	% of Total	Number	% of Total	Number	% of Total
$ 1 - 999	26,151	3.03%	77,935	10.07%	104,086	6.36%
1,000 1,999	14,481	1.68	106,823	13.81	121,304	7.41
2,000 - 2,999	19,409	2.25	94,916	12.27	114,325	6.98
3,000 - 3,999	24,602	2.85	75,317	9.74	99,919	6.10
4,000 - 4,999	25,001	2.90	57,786	7.47	82,787	5.06
5,000 - 5,999	24,554	2.84	48,164	6.23	72,718	4.44
6,000 - 6,999	24,321	2.82	43,056	5.56	67,377	4.12
7,000 - 7,999	23,544	2.73	39,832	5.15	63,376	3.87
8,000 - 8,999	23,650	2.74	35,503	4.59	59,153	3.61
9,000 - 9,999	24,017	2.78	31,607	4.09	55,624	3.40
10,000 - 10,999	25,830	2.99	27,572	3.56	53,402	3.26
11,000 - 11,999	27,209	3.15	23,604	3.05	50,813	3.10
12,000 - 12,999	28,919	3.35	19,906	2.57	48,825	2.98
13,000 - 13,999	30,425	3.52	16,759	2.17	47,184	2.88
14,000 - 14,999	31,449	3.64	13,824	1.79	45,273	2.77
15,000 - 19,999	167,358	19.38	39,037	5.05	206,395	12.61
20,000 - 29,999	221,794	25.68	16,846	2.18	238,640	14.58
30,000 - 39,999	60,315	6.98	2,633	.34	62,948	3.84
40,000 - 49,999	17,786	2.06	978	.13	18,764	1.15
50,000 - 99,999	18,499	2.14	1,124	.14	19,623	1.20
$100,000 And Over	4,201	.49	319	.04	4,520	.28
TOTAL ALL RETURNS	863,515	100.00%	773,541	100.00%	1,637,056	100.00%

TABLE C

FEDERAL ADJUSTED GROSS INCOME

Minnesota Gross Income	Married Couples		Single Persons		All Filers	
	Amount	% of Total	Amount	% of Total	Amount	% of Total
$ 1 - 999	$ 139,614,669	.84%	$ 121,313,469	2.36%	$ 260,928,138	1.20%
1,000 - 1,999	85,142,831	.51	200,254,941	3.90	285,397,772	1.31
2,000 - 2,999	107,389,290	.65	262,732,766	5.11	370,122,056	1.70
3,000 - 3,999	146,307,276	.88	280,292,257	5.46	426,599,533	1.97
4,000 - 4,999	158,231,462	.95	272,307,118	5.30	430,538,580	1.98
5,000 - 5,999	174,144,937	1.05	271,821,863	5.29	445,966,800	2.05
6,000 - 6,999	193,572,303	1.17	284,253,152	5.53	477,825,455	2.20
7,000 - 7,999	204,776,720	1.23	301,284,860	5.86	506,061,580	2.33
8,000 - 8,999	226,477,383	1.37	301,473,242	5.87	527,950,625	2.43
9,000 - 9,999	245,992,620	1.48	298,626,405	5.81	544,619,025	2.51
10,000 - 10,999	287,786,970	1.74	287,100,867	5.59	574,887,837	2.65
11,000 - 11,999	328,504,750	1.98	268,496,829	5.23	597,001,579	2.75
12,000 - 12,999	373,434,424	2.25	246,227,708	4.79	619,662,132	2.85
13,000 - 13,999	419,910,982	2.53	223,613,469	4.35	643,524,451	2.96
14,000 - 14,999	462,067,408	2.79	199,105,807	3.88	661,173,215	3.05
15,000 - 19,999	2,939,371,195	17.73	661,021,439	12.87	3,600,392,634	16.58
20,000 - 29,999	5,345,956,064	32.24	390,546,614	7.60	5,736,502,678	26.41
30,000 - 39,999	2,038,495,486	12.30	90,005,132	1.75	2,128,500,618	9.80
40,000 - 49,999	785,273,141	4.74	43,900,459	.85	829,173,600	3.82
50,000 - 99,999	1,216,324,792	7.34	76,973,738	1.50	1,293,298,530	5.96
$100,000 And Over	701,206,027	4.23	56,457,448	1.10	757,663,475	3.49
TOTAL ALL RETURNS	$16,579,980,730	100.00%	$5,137,809,583	100.00%	$21,717,790,313	100.00%

1977 INDIVIDUAL INCOME TAX RETURNS
FAMILY INCOME DATA BY SIZE OF MINNESOTA GROSS INCOME AND MARITAL STATUS

TABLE D

MINNESOTA GROSS INCOME

Minnesota Gross Income	Married Couples		Single Persons		All Filers	
	Amount	% of Total	Amount	% of Total	Amount	% of Total
$ 1 - 999	$ 5,441,487	.03%	$ 40,298,231	.81%	$ 45,739,718	.22%
1,000 - 1,999	22,096,700	.14	160,176,810	3.23	182,273,510	.87
2,000 - 2,999	48,944,853	.31	235,433,816	4.75	284,378,669	1.36
3,000 - 3,999	86,115,168	.54	261,812,739	5.28	347,927,907	1.66
4,000 - 4,999	112,208,667	.70	258,923,881	5.22	371,132,548	1.77
5,000 - 5,999	134,572,360	.84	264,206,815	5.33	398,779,175	1.90
6,000 - 6,999	157,634,482	.99	279,459,610	5.64	437,094,092	2.09
7,000 - 7,999	176,054,824	1.10	298,435,506	6.02	474,490,330	2.26
8,000 - 8,999	200,409,252	1.25	301,264,059	6.08	501,673,311	2.39
9,000 - 9,999	227,609,634	1.42	299,958,709	6.05	527,568,343	2.52
10,000 - 10,999	270,631,093	1.69	289,160,287	5.83	559,791,380	2.67
11,000 - 11,999	312,156,674	1.95	271,076,837	5.47	583,233,511	2.78
12,000 - 12,999	360,610,574	2.25	248,431,514	5.01	609,042,088	2.91
13,000 - 13,999	409,672,205	2.56	225,939,212	4.56	635,611,417	3.03
14,000 - 14,999	454,812,567	2.84	200,226,598	4.04	655,039,165	3.13
15,000 - 19,999	2,918,633,463	18.24	666,253,526	13.44	3,584,886,989	17.11
20,000 - 29,999	5,341,265,910	33.38	392,072,343	7.91	5,733,338,253	27.36
30,000 - 39,999	2,034,350,326	12.72	89,347,648	1.80	2,123,697,974	10.13
40,000 - 49,999	782,931,984	4.89	43,245,886	.87	826,177,870	3.94
50,000 - 99,999	1,215,340,935	7.60	73,854,807	1.49	1,289,195,742	6.15
$100,000 And Over	728,792,742	4.56	57,971,065	1.17	786,763,807	3.75
TOTAL ALL RETURNS	$16,000,285.900	100.00%	$4,957,549,899	100.00%	$20,957,835,799	100.00%

TABLE E

FEDERAL INCOME TAX DEDUCTIONS

Minnesota Gross Income	Married Couples		Single Persons		All Filers	
	Amount	% of Total	Amount	% of Total	Amount	% of Total
$ 1 - 999	$ 7,708,273	.29%	$ 5,570,642	.79%	$ 13,278,915	.39%
1,000 - 1,999	3,161,902	.12	10,228,647	1.45	13,390,549	.40
2,000 - 2,999	4,411,974	.17	15,204,936	2.16	19,616,910	.58
3,000 - 3,999	6,028,929	.23	19,515,771	2.77	25,544,700	.76
4,000 - 4,999	7,597,611	.28	22,639,823	3.21	30,237,434	.89
5,000 - 5,999	9,154,198	.34	26,456,427	3.76	35,610,625	1.05
6,000 - 6,999	11,927,609	.45	31,025,619	4.40	42,953,228	1.27
7,000 - 7,999	14,179,063	.53	36,085,446	5.12	50,264,509	1.49
8,000 - 8,999	22,569,866	.84	38,939,820	5.53	61,509,686	1.82
9,000 - 9,999	21,237,204	.79	41,143,152	5.84	62,380,356	1.85
10,000 - 10,999	26,601,672	.99	41,684,570	5.92	68,286,242	2.02
11,000 - 11,999	238,250,771	8.91	40,780,814	5.79	279,031,585	8.26
12,000 - 12,999	38,565,691	1.44	38,731,651	5.50	77,297,342	2.29
13,000 - 13,999	45,367,279	1.70	36,266,893	5.15	81,634,172	2.42
14,000 - 14,999	51,658,320	1.93	33,152,676	4.71	84,810,996	2.51
15,000 - 19,999	359,833,924	13.46	118,776,590	16.86	478,610,514	14.16
20,000 - 29,999	767,583,312	28.70	78,294,598	11.11	845,877,910	25.03
30,000 - 39,999	345,087,060	12.90	20,112,302	2.86	365,199,362	10.81
40,000 - 49,999	153,571,569	5.74	10,207,477	1.45	163,779,046	4.85
50,000 - 99,999	300,381,679	11.23	20,338,888	2.89	320,720,567	9.49
$100,000 And Over	239,507,297	8.96	19,240,445	2.73	258,747,742	7.66
TOTAL ALL RETURNS	$2,674,385,203	100.00%	$704,397,187	100.00%	$3,378,782,390	100.00%

1977 INDIVIDUAL INCOME TAX RETURNS
FAMILY INCOME DATA BY SIZE OF MINNESOTA GROSS INCOME AND MARITAL STATUS

TABLE F

PERSONAL DEDUCTIONS

Minnesota Gross Income	Married Couples		Single Persons		All Filers	
	Amount	% of Total	Amount	% of Total	Amount	% of Total
$ 1 - 999	$ 8,068,944	.28%	$ 7,192,091	1.07%	$ 15,261,035	.43%
1,000 - 1,999	5,882,345	.20	20,631,659	3.07	26,514,004	.74
2,000 - 2,999	13,841,795	.48	35,852,809	5.33	49,694,604	1.39
3,000 - 3,999	27,389,254	.94	40,284,643	5.99	67,673,897	1.89
4,000 - 4,999	34,182,253	1.18	39,042,757	5.81	73,225,010	2.04
5,000 - 5,999	37,964,274	1.31	38,534,846	5.73	76,499,120	2.14
6,000 - 6,999	41,746,365	1.44	38,862,105	5.78	80,608,470	2.25
7,000 - 7,999	44,266,258	1.52	40,238,410	5.99	84,504,668	2.36
8,000 - 8,999	48,037,962	1.65	39,917,809	5.94	87,955,771	2.46
9,000 - 9,999	51,809,609	1.78	39,012,539	5.80	90,822,148	2.54
10,000 - 10,999	59,503,872	2.05	37,168,023	5.53	96,671,895	2.70
11,000 - 11,999	65,711,967	2.26	35,039,050	5.21	100,751,017	2.81
12,000 - 12,999	73,667,247	2.53	31,467,078	4.68	105,134,325	2.94
13,000 - 13,999	81,748,204	2.81	28,795,367	4.28	110,543,571	3.09
14,000 - 14,999	89,313,357	3.07	25,353,489	3.77	114,666,846	3.20
15,000 - 19,999	550,789,007	18.95	84,791,523	12.61	635,580,530	17.76
20,000 - 29,999	938,183,950	32.27	53,072,424	7.90	991,256,374	27.70
30,000 - 39,999	336,297,917	11.57	12,265,277	1.83	348,563,194	9.74
40,000 - 49,999	124,027,686	4.27	6,442,571	.96	130,470,257	3.65
50,000 - 99,999	177,469,853	6.10	10,655,061	1.59	188,124,914	5.25
$100,000 And Over	97,025,635	3.34	7,598,010	1.13	104,623,645	2.92
TOTAL ALL RETURNS	$2,906,927,754	100.00%	$672,217,541	100.00%	$3,579,145,295	100.00%

TABLE G

TAXABLE INCOME

Minnesota Gross Income	Married Couples		Single Persons		All Filers	
	Amount	% of Total	Amount	% of Total	Amount	% of Total
$ 1 - 999	$ 3,693,474	.03%	$ 33,128,841	.92%	$ 36,822,315	.26%
1,000 - 1,999	15,689,683	.15	131,671,024	3.66	147,360,707	1.03
2,000 - 2,999	33,259,968	.31	186,659,247	5.18	219,919,215	1.54
3,000 - 3,999	54,977,140	.52	203,723,085	5.66	258,700,225	1.81
4,000 - 4,999	72,321,096	.68	198,811,540	5.52	271,132,636	1.90
5,000 - 5,999	88,798,558	.83	200,424,098	5.57	289,222,656	2.03
6,000 - 6,999	105,033,183	.98	210,400,775	5.84	315,433,958	2.21
7,000 - 7,999	118,269,519	1.11	222,708,735	6.19	340,978,254	2.39
8,000 - 8,999	135,293,656	1.27	222,781,688	6.19	358,075,344	2.51
9,999 - 9,999	155,051,433	1.45	220,203,721	6.12	375,255,154	2.63
10,000 - 10,999	184,897,496	1.73	210,519,651	5.85	395,417,147	2.77
11,000 - 11,999	214,914,275	2.02	195,399,770	5.43	410,314,045	2.88
12,000 - 12,999	248,654,639	2.33	178,310,525	4.95	426,965,164	2.99
13,000 - 13,999	282,796,133	2.65	160,994,455	4.47	443,790,588	3.11
14,000 - 14,999	314,069,046	2.95	141,838,055	3.94	455,907,101	3.20
15,000 - 19,999	2,008,691,979	18.84	462,954,754	12.86	2,471,646,733	17.33
20,000 - 29,999	3,636,205,702	34.10	261,035,149	7.25	3,897,240,851	27.32
30,000 - 39,999	1,353,415,869	12.69	57,119,930	1.59	1,410,535,799	9.89
40,000 - 49,999	505,541,979	4.74	26,767,914	.74	532,309,893	3.73
50,000 - 99,999	738,495,195	6.92	43,203,289	1.20	781,698,484	5.48
$100,000 And Over	394,197,788	3.70	31,417,773	.87	425,615,561	2.99
TOTAL ALL RETURNS	$10,664,267,811	100.00%	$3,600,074,019	100.00%	$14,264,341,830	100.00%

1977 INDIVIDUAL INCOME TAX RETURNS
FAMILY INCOME DATA BY SIZE OF MINNESOTA GROSS INCOME AND MARITAL STATUS

TABLE H

PERSONAL CREDITS

Minnesota Gross Income	Married Couples		Single Persons		All Filers	
	Amount	% of Total	Amount	% of Total	Amount	% of Total
$ 1 - 999	$ 1,435,903	2.27%	$ 1,353,215	7.17%	$ 2,789,118	3.39%
1,000 - 1,999	817,917	1.29	2,176,380	11.53	2,994,297	3.64
2,000 - 2,999	1,203,209	1.90	2,204,248	11.68	3,407,457	4.14
3,000 - 3,999	1,635,305	2.58	1,859,935	9.85	3,495,240	4.25
4,000 - 4,999	1,692,813	2.67	1,470,369	7.79	3,163,182	3.85
5,000 - 5,999	1,683,833	2.66	1,245,576	6.60	2,929,409	3.56
6,000 - 6,999	1,663,737	2.63	1,109,777	5.88	2,773,514	3.37
7,000 - 7,999	1,631,782	2.58	1,040,190	5.51	2,671,972	3.25
8,000 - 8,999	1,650,479	2.61	926,304	4.91	2,576,783	3.13
9,000 - 9,999	1,694,830	2.68	832,846	4.41	2,527,676	3.07
10,000 - 10,999	1,817,548	2.87	727,623	3.86	2,545,171	3.10
11,000 - 11,999	1,943,513	3.07	631,853	3.35	2,575,366	3.13
12,000 - 12,999	2,070,694	3.27	534,122	2.83	2,604,816	3.17
13,000 - 13,999	2,204,842	3.48	461,102	2.44	2,665,944	3.24
14,000 - 14,999	2,297,319	3.63	387,495	2.05	2,684,814	3.27
15,000 - 19,999	12,590,314	19.87	1,156,589	6.13	13,746,903	16.72
20,000 - 29,999	17,169,980	27.10	565,670	3.00	17,735,650	21.57
30,000 - 39,999	4,752,367	7.50	97,092	.51	4,849,459	5.90
40,000 - 49,999	1,446,771	2.28	38,490	.20	1,485,261	1.81
50,000 - 99,999	1,586,322	2.50	46,094	.24	1,632,416	1.99
$100,000 And Over	355,910	.56	12,390	.06	368,300	.45
TOTAL ALL RETURNS	$63,345,388	100.00%	$18,877,360	100.00%	$82,222,748	100.00%

TABLE I

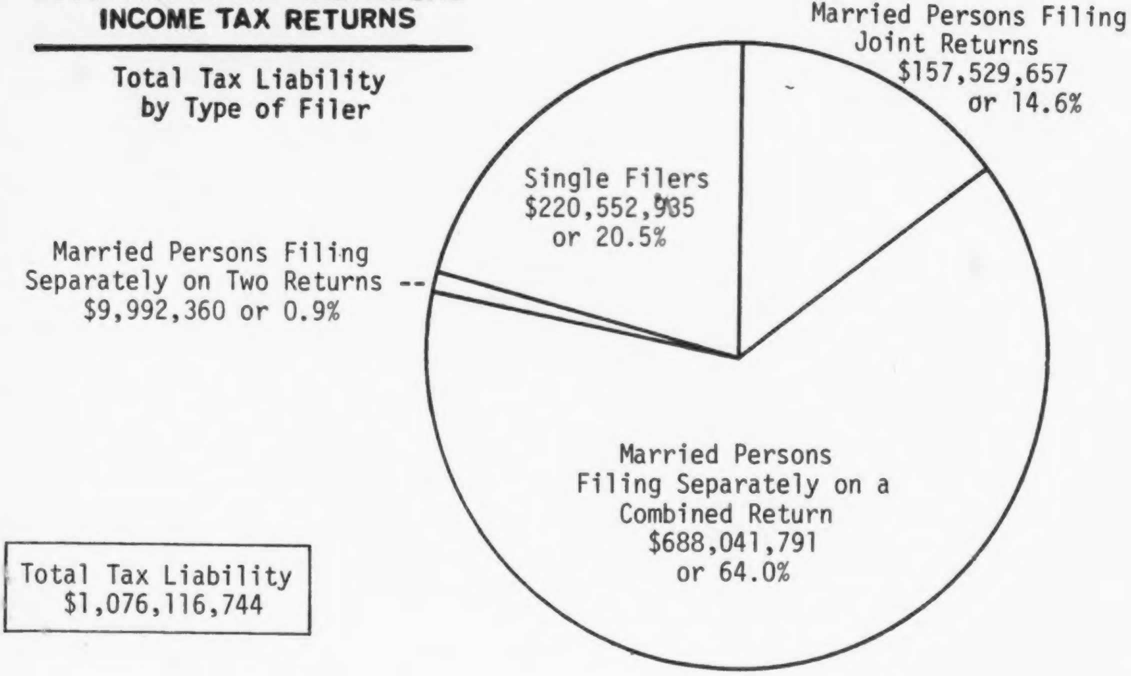
TAX LIABILITY

Minnesota Gross Income	Married Couples		Single Persons		All Filers	
	Amount	% of Total	Amount	% of Total	Amount	% of Total
$ 1 - 999	$ 157,360	.02%	$ 183,548	.08%	$ 340,908	.03%
1,000 - 1,999	76,580	.01	852,339	.39	928,919	.09
2,000 - 2,999	142,714	.02	2,409,177	1.09	2,551,891	.24
3,000 - 3,999	326,664	.04	3,639,937	1.65	3,966,601	.37
4,000 - 4,999	669,795	.08	4,776,407	2.17	5,446,202	.51
5,000 - 5,999	1,262,705	.15	7,391,860	3.35	8,654,565	.80
6,000 - 6,999	2,276,596	.27	10,043,786	4.55	12,320,382	1.14
7,000 - 7,999	3,455,020	.40	12,089,233	5.48	15,544,253	1.45
8,000 - 8,999	4,992,193	.58	13,304,429	6.03	18,296,622	1.70
9,000 - 9,999	6,710,460	.78	14,150,961	6.42	20,861,421	1.94
10,000 - 10,999	9,039,445	1.06	14,423,568	6.54	23,463,013	2.18
11,000 - 11,999	11,452,932	1.34	14,183,541	6.43	25,636,473	2.38
12,000 - 12,999	14,233,231	1.67	13,491,372	6.12	27,724,603	2.58
13,000 - 13,999	17,213,161	2.01	12,715,718	5.76	29,928,879	2.78
14,000 - 14,999	19,996,115	2.34	11,642,664	5.28	31,638,779	2.94
15,000 - 19,999	142,669,059	16.68	40,872,126	18.53	183,541,185	17.06
20,000 - 29,999	297,606,769	34.80	25,937,597	11.76	323,544,366	30.08
30,000 - 39,999	127,507,100	14.91	6,377,930	2.89	133,885,030	12.45
40,000 - 49,999	53,944,876	6.31	3,167,524	1.44	57,112,400	5.31
50,000 - 99,999	89,195,182	10.43	5,287,461	2.40	94,482,643	8.78
$100,000 And Over	52,183,002	6.10	3,611,758	1.64	55,794,760	5.19
TOTAL ALL RETURNS	$855,110,959	100.00%	$220,552,936	100.00%	$1,075,663,895	100.00%

STATISTICAL APPENDIX

1977 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

Total Tax Liability by Type of Filer

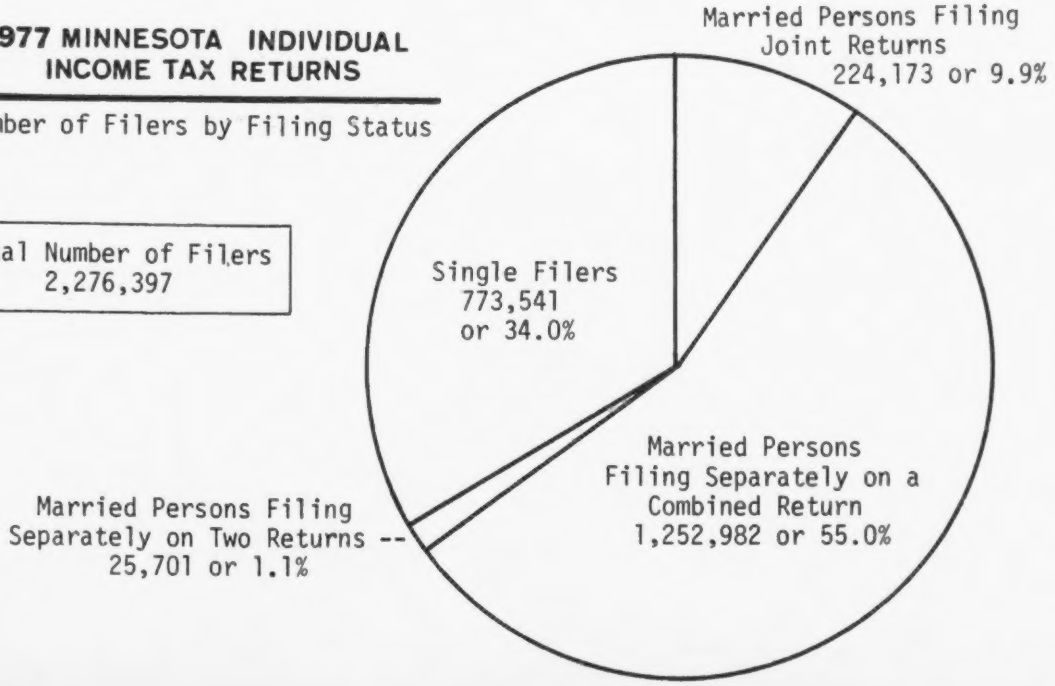


Total Tax Liability
$1,076,116,744

1977 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

Number of Filers by Filing Status

Total Number of Filers
2,276,397



1977 INDIVIDUAL INCOME TAX RETURNS BY SIZE OF MINNESOTA GROSS INCOME

TABLE 1

ALL FILERS

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
No-Tax Returns	349,981	$ 1,080,759,410	$ 734,917,881	$ 88,759,513	$ 448,735,673	146,984	$12,217,122	$ -0-
Taxable Returns								
$ 1 - 499	118,751	35,172,405	14,503,073	1,668,643	13,965,972	2,359	60,091	[illegible]
500 - 999	44,125	57,456,820	32,749,331	1,124,944	30,960,669	1,826	37,550	[illegible]
1,000 - 1,999	129,622	260,710,388	198,898,573	9,113,982	177,676,400	4,061	1,232,276	[illegible]
2,000 - 2,999	130,878	386,774,166	325,902,268	17,540,038	281,524,809	6,563	1,889,760	[illegible]
3,000 - 3,999	117,379	472,407,785	409,034,989	25,888,337	339,304,511	11,392	2,197,026	[illegible]
4,000 - 4,999	108,357	537,118,034	488,146,025	37,204,119	392,579,103	15,282	2,381,383	[illegible]
5,000 - 5,999	106,067	621,761,580	582,575,327	51,748,736	458,240,963	19,227	2,579,153	[illegible]
6,000 - 6,999	102,179	696,126,796	663,603,786	65,474,375	512,496,937	26,075	2,759,236	[illegible]
7,000 - 7,999	98,417	762,671,451	737,684,610	79,512,597	559,560,391	33,566	2,933,262	[illegible]
8,000 - 8,999	91,739	799,250,461	778,843,370	89,825,338	579,323,074	39,348	3,026,226	[illegible]
9,000 - 9,999	85,981	828,659,600	816,458,106	99,618,265	596,233,290	44,923	3,134,117	[illegible]
10,000 - 10,999	81,427	864,643,524	854,569,474	108,859,891	611,352,709	50,026	3,250,590	[illegible]
11,000 - 11,999	76,169	884,614,432	875,409,824	115,287,190	619,172,666	55,162	3,356,082	[illegible]
12,000 - 12,499	36,037	445,434,637	441,432,656	59,514,325	306,442,379	28,572	1,673,071	[illegible]
12,500 - 12,999	34,250	439,537,064	436,602,868	59,742,858	300,520,833	29,648	1,682,607	[illegible]
13,000 - 13,999	65,353	885,821,432	881,729,120	122,588,311	606,468,436	63,063	3,404,165	[illegible]
14,000 - 14,999	59,967	872,537,283	869,134,497	123,210,224	586,719,267	64,126	3,333,560	[illegible]
15,000 - 19,999	223,523	3,862,238,705	3,856,568,905	579,186,601	2,536,886,696	306,789	14,627,867	[illegible]
20,000 - 29,999	152,355	3,589,234,912	3,595,106,587	599,866,491	2,321,122,164	267,159	11,505,209	[illegible]
30,000 - 39,999	31,630	1,078,160,386	1,076,486,730	207,473,186	680,160,989	50,756	2,511,762	[illegible]
40,000 - 49,999	12,305	546,583,994	545,878,733	118,098,353	337,807,966	23,171	996,751	[illegible]
50,000 - 99,999	16,028	1,060,488,220	1,062,382,429	280,615,293	622,048,993	31,625	1,339,581	[illegible]
$100,000 AND OVER	3,877	651,658,960	680,729,777	228,683,432	368,385,744	6,016	311,240	[illegible]
Taxable Returns	1,926,416	$20,639,063,015	$20,224,411,053	$3,081,845,529	$13,818,937,136	1,190,443	$70,005,625	[illegible]
Total All Returns	2,276,397	$21,719,822,425	$20,959,328,934	$3,170,605,042	$14,267,672,809	1,336,427	$82,222,747	[illegible]

	Personal Deductions					Low Income Credit		Political Contributions Credit		$1 Checkoff
	Itemized		Standard		TOTAL AMOUNT					
MINNESOTA GROSS INCOME	NUMBER	AMOUNT	NUMBER	AMOUNT		NUMBER	AMOUNT	NUMBER	AMOUNT	AMOUNT
No-Tax Returns	126,744	$ 211,390,248	223,237	$ 37,256,236	$ 248,646,484	88,990	$ 7,179,456	2,483	$ 25,587	$ -0-
Taxable Returns										
$ 1 - 499	103,652	1,740,905	15,099	163,335	1,904,240	10	266	9	112	[illegible]
500 - 999	35,649	447,967	8,476	599,578	1,047,525			[illegible]	69	[illegible]
1,000 - 1,999	58,134	2,135,827	71,488	10,617,382	12,753,209	337	4,223	292	1,760	[illegible]
2,000 - 2,999	58,538	10,414,006	72,340	16,706,177	27,120,183	1,213	35,059	632	9,540	[illegible]
3,000 - 3,999	63,131	26,781,777	54,248	17,329,196	44,110,973	2,575	133,069	856	7,619	[illegible]
4,000 - 4,999	60,516	38,890,439	47,841	19,611,023	58,501,462	10,466	1,021,643	1,070	[illegible]	[illegible]
5,000 - 5,999	58,280	49,041,606	47,787	23,580,484	72,622,090	16,229	1,130,936	1,280	[illegible]	[illegible]
6,000 - 6,999	57,848	60,067,569	44,331	25,639,498	85,707,067	7,376	975,297	1,259	[illegible]	[illegible]
7,000 - 7,999	57,259	71,460,354	41,158	27,227,510	98,687,864	4,676	971,161	1,408	[illegible]	[illegible]
8,000 - 8,999	55,263	82,647,590	36,476	27,115,003	109,763,393	3,159	612,509	1,677	[illegible]	[illegible]
9,000 - 9,999	53,661	94,104,613	32,320	26,642,213	120,746,826	1,469	236,781	1,639	[illegible]	[illegible]
10,000 - 10,999	53,312	109,030,135	28,115	25,382,834	134,412,969	1,135	119,167	1,760	[illegible]	[illegible]
11,000 - 11,999	52,302	121,808,077	23,867	23,158,878	144,966,955	605	58,756	1,023	[illegible]	[illegible]
12,000 - 12,499	25,691	65,202,009	10,346	10,303,667	75,505,656	185	16,556	919	[illegible]	[illegible]
12,500 - 12,999	25,248	67,353,342	9,002	8,979,867	76,333,409	121	9,266	939	[illegible]	[illegible]
13,000 - 13,999	50,331	143,672,145	15,022	15,001,077	158,673,222	163	16,261	1,909	[illegible]	[illegible]
14,000 - 14,999	48,446	149,711,564	11,521	11,512,737	161,224,301	56	5,632	2,080	[illegible]	[illegible]
15,000 - 19,999	196,969	714,044,845	26,554	26,539,839	740,584,684	76	13,279	4,576	[illegible]	[illegible]
20,000 - 29,999	145,321	667,175,942	7,034	7,027,239	674,203,181	47	29,963	10,642	[illegible]	[illegible]
30,000 - 39,999	30,807	188,173,862	823	820,844	188,994,706	16	6,763	3,700	[illegible]	[illegible]
40,000 - 49,999	12,039	89,785,854	266	264,880	90,051,854	15	13,664	1,768	[illegible]	[illegible]
50,000 - 99,999	15,826	159,810,717	202	201,940	160,012,657	17	67,959	2,629	[illegible]	[illegible]
$100,000 AND OVER	3,834	92,528,809	43	42,576	92,571,385	22	129,719	568	[illegible]	[illegible]
Taxable Returns	1,322,057	$3,006,029,934	604,359	$324,468,877	$3,330,498,811	50,480	$ 4,610,404	[illegible]	[illegible]	[illegible]
Total All Returns	1,448,801	$3,217,420,182	627,596	$361,725,113	$3,579,145,295	139,470	$11,789,860	[illegible]	[illegible]	[illegible]

1977 INDIVIDUAL INCOME TAX RETURNS BY SIZE OF MINNESOTA GROSS INCOME

TABLE 2

MARRIED PERSONS FILING JOINT RETURNS

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
No-Tax Returns	59,050	$ 306,811,978	$ 170,011,089	$ 28,661,687	$ 91,569,702	69,608	$ 4,177,068	$ -0-
Taxable Returns								
$ 1 - 499	306	2,827,567	46,817	159,765	33,645	249	12,408	57,982
500 - 999	494	8,323,773	379,557	90,667	285,463	78	5,979	22,995
1,000 - 1,999	1,558	24,794,425	2,395,581	320,684	1,828,859	95	22,495	40,258
2,000 - 2,999	2,562	20,952,167	6,539,460	641,776	5,139,384	295	82,111	88,217
3,000 - 3,999	4,012	36,053,637	14,109,953	1,180,182	10,840,366	1,371	200,341	194,362
4,000 - 4,999	4,768	41,615,389	21,521,034	1,733,728	15,683,968	2,231	270,814	368,071
5,000 - 5,999	5,416	48,506,631	29,844,800	2,391,722	21,328,180	2,989	320,688	597,640
6,000 - 6,999	6,334	58,988,872	41,235,290	3,536,998	29,185,384	4,628	381,784	975,339
7,000 - 7,999	6,927	66,516,848	51,974,430	4,479,492	36,856,359	7,138	455,897	1,414,954
8,000 - 8,999	7,165	73,856,280	69,836,363	5,671,394	42,498,278	9,430	509,595	1,909,882
9,000 - 9,999	7,104	75,422,876	67,549,736	6,724,457	46,810,805	10,394	523,831	2,463,860
10,000 - 10,999	7,643	88,090,835	80,332,213	8,453,854	55,238,235	11,604	565,721	3,247,668
11,000 - 11,999	7,763	96,757,712	89,292,188	9,646,433	61,374,077	12,626	592,263	3,903,922
12,000 - 12,499	3,912	51,217,413	47,942,717	5,683,528	32,589,043	6,563	301,460	2,172,750
12,500 - 12,999	3,960	53,347,449	50,497,224	5,812,566	34,445,797	6,511	302,280	2,412,976
13,000 - 13,999	7,974	111,808,948	107,635,467	12,601,868	73,337,546	13,887	625,067	5,253,387
14,000 - 14,999	7,871	117,115,760	114,183,279	13,769,438	77,513,460	13,945	620,696	5,821,978
15,000 - 19,999	35,985	634,185,066	625,169,426	81,904,913	419,143,858	70,461	2,973,685	34,843,169
20,000 - 29,999	30,959	742,038,062	735,246,427	111,168,934	484,861,864	67,077	2,698,192	46,829,459
30,000 - 39,999	6,601	226,027,017	224,066,076	39,289,487	144,107,666	14,704	587,551	15,757,966
40,000 - 49,999	2,420	108,720,107	107,330,405	21,001,458	67,875,846	5,413	217,009	8,014,418
50,000 - 99,999	2,809	184,741,185	183,904,687	44,520,433	108,846,990	6,558	258,439	13,880,992
$100,000 AND OVER	578	106,468,617	99,350,175	33,227,561	50,897,234	1,202	50,425	7,257,402
Taxable Returns	165,123	$2,986,976,636	$2,761,383,275	$413,811,335	$1,820,722,307	269,453	$12,578,743	$157,529,657
Total All Returns	224,173	$3,293,788,614	$2,931,394,364	$442,473,022	$1,912,292,009	339,061	$16,755,811	$157,529,657

	Personal Deductions					Low Income Credit		Political Contributions Credit		$1 Checkoff
	Itemized		Standard		TOTAL AMOUNT					
MINNESOTA GROSS INCOME	NUMBER	AMOUNT	NUMBER	AMOUNT		NUMBER	AMOUNT	NUMBER	AMOUNT	AMOUNT
No-Tax Returns	29,461	$ 63,107,407	29,589	$ 7,145,789	$ 70,253,196	12,055	$1,410,784	490	$ 6,482	$ -0-
Taxable Returns										
$ 1 - 499	175	288,240	131	3,526	291,766	7	64	7	43	53
500 - 999	77	77,282	417	28,771	106,053					73
1,000 - 1,999	272	158,880	1,286	176,390	335,270					318
2,000 - 2,999	426	299,759	2,136	494,098	793,857	42	744	21	244	633
3,000 - 3,999	1,183	1,222,153	2,829	895,020	2,117,173	133	5,439	37	442	1,127
4,000 - 4,999	2,258	3,134,465	2,508	1,011,452	4,145,917	292	20,000	71	917	1,511
5,000 - ,5,999	2,851	4,856,305	2,565	1,271,139	6,127,444	806	88,254	94	1,106	1,803
6,000 - 6,999	3,469	6,852,640	2,865	1,684,041	8,536,681	1,499	200,384	106	1,614	2,071
7,000 - 7,999	4,001	8,650,508	2,926	1,997,469	10,647,977	1,933	286,607	140	2,028	2,410
8,000 - 8,999	4,679	10,637,106	2,686	2,057,460	12,694,566	1,618	242,895	137	1,984	2,550
9,000 - 9,999	4,734	12,073,214	2,370	2,020,397	14,093,611	1,121	148,366	171	2,818	2,632
10,000 - 10,999	5,378	14,534,999	2,265	2,114,516	16,649,515	736	77,890	157	2,428	2,862
11,000 - 11,999	5,808	16,354,285	1,955	1,917,396	18,271,681	421	41,385	209	3,120	3,053
12,000 - 12,499	3,089	9,074,492	823	816,222	9,890,714	127	11,318	88	1,279	1,538
12,500 - 12,999	3,157	9,440,136	803	799,757	10,239,863	72	5,276	86	1,357	1,572
13,000 - 13,999	6,598	20,326,073	1,376	1,370,879	21,696,902	102	9,220	196	2,979	3,254
14,000 - 14,999	6,735	21,779,577	1,136	1,135,185	22,914,762	37	3,571	229	3,746	3,476
15,000 - 19,999	33,168	121,347,782	2,821	2,817,932	124,165,714	43	4,727	1,309	19,646	18,238
20,000 - 29,999	30,039	138,317,353	923	917,733	139,235,086	21	14,720	1,926	28,497	19,967
30,000 - 39,999	8,503	40,604,853	164	162,877	40,701,730	5	3,367	708	11,173	4,944
40,000 - 49,999	2,377	18,421,214			18,464,234	5	6,500	360	5,834	1,757
50,000 - 99,999	2,787	30,747,036			30,769,034	12	37,129	407	6,958	1,672
$100,000 AND OVER	537	16,108,031			16,109,031	7	62,040	87	1,495	268
Taxable Returns	130,141	$505,306,321	34,982	$23,692,260	$528,998,581	9,039	$1,269,905	6,544	$ 99,713	$77,782
Total All Returns	159,602	$568,413,728	64,571	$30,838,049	$599,251,777	21,094	$2,680,690	7,034	$106,195	$77,782

1977 INDIVIDUAL INCOME TAX RETURNS BY SIZE OF MINNESOTA GROSS INCOME

TABLE 3

MARRIED PERSONS FILING SEPARATELY ON THE COMBINED RETURN

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
No-Tax Returns	94,796	$ 290,233,429	$ 195,924,537	$ 26,082,119	$ 97,006,413	48,220	$ 3,385,437	$ -0-
Taxable Returns								
$ 1 - 499	116,385	28,548,111	13,965,644	1,125,821	13,576,419	2,052	17,853	213,365
500 - 999	40,087	38,670,111	29,647,255	717,666	28,504,199	1,697	10,222	503,205
1,000 - 1,999	65,409	114,728,826	97,170,949	3,099,151	91,830,085	3,656	101,528	2,078,579
2,000 - 2,999	62,377	173,720,609	155,819,714	6,151,449	141,333,832	4,698	424,575	3,980,336
3,000 - 3,999	61,559	237,253,370	214,853,887	11,237,401	185,347,219	7,172	753,380	6,386,395
4,000 - 4,999	56,752	268,864,135	254,899,177	16,735,151	211,855,270	9,525	957,250	8,596,550
5,000 - 5,999	53,328	304,865,128	293,017,759	23,105,304	236,763,440	11,501	1,097,132	11,012,692
6,000 - 6,999	52,401	349,824,719	340,324,823	30,559,659	268,481,294	15,340	1,284,712	13,927,433
7,000 - 7,999	50,843	388,212,526	381,161,010	38,246,129	293,423,666	18,716	1,428,479	16,553,121
8,000 - 8,999	48,100	415,281,868	408,503,167	44,296,096	306,184,870	22,203	1,563,621	18,412,848
9,000 - 9,999	46,329	445,390,643	440,011,798	50,672,295	321,542,394	26,959	1,749,294	20,383,237
10,000 - 10,999	45,273	479,590,935	475,234,287	57,450,607	337,764,653	31,426	1,934,293	22,317,904
11,000 - 11,999	43,987	509,550,019	505,694,684	63,588,872	351,251,151	36,102	2,104,256	24,099,957
12,000 - 12,499	21,129	260,305,164	258,810,002	33,324,068	176,826,926	19,108	1,075,236	12,456,862
12,500 - 12,999	20,587	263,665,761	262,461,163	34,482,383	177,378,065	20,415	1,115,158	12,676,699
13,000 - 13,999	39,969	541,341,711	539,376,131	72,419,546	359,595,229	43,836	2,292,493	26,301,428
14,000 - 14,999	37,673	547,832,338	546,039,636	75,092,448	359,134,079	45,390	2,301,266	27,100,689
15,000 - 19,999	146,408	2,530,583,459	2,529,254,394	373,000,782	1,630,401,382	218,775	10,197,738	133,921,117
20,000 - 29,999	103,457	2,430,810,462	2,442,297,312	406,302,640	1,558,084,170	189,394	8,179,456	148,550,526
30,000 - 39,999	22,245	756,960,847	757,942,723	147,174,331	475,382,554	42,233	1,817,885	51,891,149
40,000 - 49,999	8,866	392,079,789	393,484,707	86,506,024	241,869,820	17,043	736,817	28,439,318
50,000 - 99,599	12,054	796,811,308	802,012,515	215,280,351	468,136,102	24,209	1,028,309	59,480,563
$100,000 AND OVER	2,968	486,348,716	520,919,058	175,774,311	276,685,672	5,405	247,905	38,757,808
Taxable Returns	1,158,186	$12,761,240,555	$12,662,901,795	$1,966,342,485	$8,511,352,491	816,855	$42,418,868	$688,041,791
Total All Returns	1,252,982	$13,051,473,984	$12,858,826,332	$1,992,424,604	$8,608,358,904	865,075	$45,804,306	$688,041,791

	Personal Deductions									
	Itemized		Standard			Low Income Credit		Political Contributions Credit		$1 Checkoff
MINNESOTA GROSS INCOME	NUMBER	AMOUNT	NUMBER	AMOUNT	TOTAL AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	AMOUNT
No-Tax Returns	60,532	$ 80,485,908	34,264	$ 4,852,918	$ 85,338,826	8,015	$ 875,869	614	$ 8,738	$ -0-
Taxable Returns										
$ 1 - 499	102,559	1,090,913	13,826	125,224	1,216,137	14	262	16	250	1,386
500 - 999	35,283	282,984	4,804	344,055	627,039					1,059
1,000 - 1,999	55,587	1,087,744	9,822	1,408,907	2,496,651					2,605
2,000 - 2,999	51,510	5,886,678	10,867	2,573,761	8,460,439	135	4,792	85	952	3,496
3,000 - 3,999	50,748	14,951,515	10,811	3,529,785	18,481,300	469	25,138	215	2,437	4,453
4,000 - 4,999	46,634	22,184,627	10,118	4,201,715	26,386,342	772	51,481	320	3,735	4,778
5,000 - 5,999	43,408	28,167,318	9,920	4,995,865	33,163,183	1,026	89,912	444	5,358	5,132
6,000 - 6,999	42,259	35,328,736	10,142	5,967,506	41,296,242	1,124	116,408	473	6,481	5,434
7,000 - 7,999	41,317	43,123,197	9,526	6,405,845	49,529,042	993	118,218	557	7,355	5,696
8,000 - 8,999	39,229	51,337,626	8,871	6,704,759	58,042,385	737	91,859	583	7,985	6,360
9,000 - 9,999	38,099	60,930,300	8,230	6,896,284	67,826,584	480	52,872	717	9,565	7,268
10,000 - 10,999	37,799	73,176,786	7,474	6,854,075	80,030,861	269	28,773	801	10,669	8,178
11,000 - 11,999	37,226	84,243,267	6,761	6,615,192	90,858,459	145	13,203	920	12,490	9,560
12,000 - 12,499	18,225	45,775,876	2,904	2,890,973	48,666,849	40	3,559	471	6,269	5,124
12,500 - 12,999	17,980	48,003,179	2,607	2,597,763	50,600,942	40	3,071	524	6,744	5,286
13,000 - 13,999	35,693	103,094,327	4,276	4,267,029	107,361,356	47	5,931	1,062	14,080	11,547
14,000 - 14,999	34,321	108,470,736	3,352	3,347,287	111,818,023	15	1,911	1,279	16,824	12,059
15,000 - 19,999	138,559	518,046,697	7,849	7,843,297	525,889,994	27	8,071	6,343	82,262	58,185
20,000 - 29,999	101,138	475,625,971	2,319	2,316,800	477,942,771	32	13,715	7,606	100,315	53,332
30,000 - 39,999	21,895	135,122,295	350	349,050	135,471,345	8	5,389	2,798	40,040	12,305
40,000 - 49,999	8,758	65,034,900	108	108,000	65,142,900	10	7,164	1,327	19,697	4,588
50,000 - 99,999	11,969	118,531,306	85	84,940	118,616,246	21	24,742	2,120	32,185	5,648
$100,000 AND OVER	2,956	68,461,954	12	12,000	68,473,954	11	37,143	490	8,410	1,296
Taxable Returns	1,013,152	$2,107,958,932	145,034	$80,440,112	$2,188,399,044	6,415	$ 703,623	29,151	$394,111	$234,775
Total All Returns	1,073,684	$2,188,444,840	179,298	$85,293,030	$2,273,737,870	14,430	$1,579,493	29,765	$402,849	$234,775

1977 INDIVIDUAL INCOME TAX RETURNS BY SIZE OF MINNESOTA GROSS INCOME

TABLE 4

MARRIED PERSONS FILING SEPARATELY ON TWO RETURNS

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
No-Tax Returns	3,916	$ 14,736,658	$ 7,935,343	$ 1,148,068	$ 5,006,990	2,173	$118,700	$ -0-
Taxable Returns								
$ 1 - 499	115	218,602	29,601	10,632	23,085	14	871	2,759
500 - 999	315	1,137,126	242,095	22,338	201,504	5	1,497	4,665
1,000 - 1,999	1,389	4,372,018	2,173,937	164,861	1,824,938	34	18,920	25,177
2,000 - 2,999	1,745	6,619,364	4,373,192	336,317	3,621,726	222	33,442	71,310
3,000 - 3,999	1,765	8,411,734	6,152,532	531,100	4,935,209	391	40,355	136,810
4,000 - 4,999	1,650	9,403,072	7,407,765	700,349	5,850,580	445	39,893	205,114
5,000 - 5,999	1,613	10,482,486	8,851,472	928,116	6,831,309	456	40,373	285,040
6,000 - 6,999	1,506	10,742,166	9,782,172	1,036,590	7,477,186	575	41,407	362,982
7,000 - 7,999	1,411	11,350,853	10,551,920	1,220,719	7,961,187	650	41,092	433,461
8,000 - 8,999	1,309	11,786,734	11,100,382	1,307,445	8,325,780	607	38,591	496,638
9,000 - 9,999	1,139	11,594,309	10,814,750	1,396,262	7,940,576	630	35,967	504,176
10,000 - 10,999	1,066	11,575,496	11,170,985	1,482,152	8,056,229	649	35,423	544,759
11,000 - 11,999	907	10,921,290	10,401,813	1,441,795	7,350,666	602	31,131	516,595
12,000 - 12,499	449	5,787,456	5,500,247	797,189	3,891,579	296	15,380	286,073
12,500 - 12,999	411	5,410,127	5,231,814	757,565	3,610,590	317	15,113	267,946
13,000 - 13,999	709	9,895,333	9,561,900	1,396,918	6,660,603	611	27,414	512,247
14,000 - 14,999	639	9,393,341	9,262,404	1,371,327	6,291,225	572	25,395	496,954
15,000 - 19,999	2,172	37,989,297	37,286,976	5,902,498	24,661,956	2,760	102,577	2,097,714
20,000 - 29,999	1,156	27,584,842	27,012,096	4,765,374	17,321,294	1,887	64,248	1,671,854
30,000 - 39,999	175	6,101,068	5,932,985	1,216,627	3,745,657	297	9,963	410,542
40,000 - 49,999	54	2,548,338	2,409,402	582,381	1,429,308	76	2,929	168,617
50,000 - 99,999	67	4,273,738	4,356,675	1,287,937	2,406,490	80	3,365	297,565
$100,000 AND OVER	22	4,414,796	4,016,281	1,505,669	1,522,210	32	1,212	193,351
Taxable Returns	21,785	$222,013,586	$203,622,996	$30,162,161	$141,940,887	12,208	$666,570	$9,992,360
Total All Returns	25,701	$236,750,244	$211,558,339	$31,310,229	$146,947,877	14,381	$785,270	$9,992,360

	Personal Deductions					Low Income Credit		Political Contributions Credit		$1 Checkoff
	Itemized		Standard							
MINNESOTA GROSS INCOME	NUMBER	AMOUNT	NUMBER	AMOUNT	TOTAL AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	AMOUNT
No-Tax Returns	1,550	$ 1,982,852	2,366	$ 383,245	$ 2,366,097	974	$ 80,228	55	$ 517	$ -0-
Taxable Returns										
$ 1 - 499	66	10,656	50	1,512	12,168	0	0	12	122	24
500 - 999	91	5,834	224	15,860	21,694	0	0			64
1,000 - 1,999	390	47,163	999	144,855	192,018	9	73			333
2,000 - 2,999	484	125,421	1,261	289,728	415,149	19	687	20	213	402
3,000 - 3,999	579	311,569	1,186	374,654	686,223	24	1,261	32	386	410
4,000 - 4,999	554	414,206	1,096	442,630	856,836	74	6,172	27	309	378
5,000 - 5,999	563	579,349	1,050	516,494	1,095,843	107	11,451	33	317	356
6,000 - 6,999	530	706,933	976	564,506	1,271,439	71	8,020	38	415	342
7,000 - 7,999	540	795,892	871	573,722	1,369,614	50	5,591	35	358	312
8,000 - 8,999	522	881,141	787	586,016	1,467,157	33	3,918	40	471	301
9,000 - 9,999	497	950,060	642	527,852	1,477,912	21	3,359	38	435	263
10,000 - 10,999	504	1,125,753	562	506,851	1,632,604	8	645	52	677	262
11,000 - 11,999	484	1,198,359	423	410,993	1,609,352			44	551	234
12,000 - 12,499	245	608,841	204	202,638	811,479	5	264	14	235	117
12,500 - 12,999	254	706,950	157	156,709	86[illegible],659			13	161	105
13,000 - 13,999	442	1,237,392	267	266,987	1,504,379			36	371	186
14,000 - 14,999	463	1,423,852	176	176,000	1,[illegible],852			20	208	165
15,000 - 19,999	1,777	6,327,522	395	395,000	6,722,522			113	1,286	616
20,000 - 29,999	1,080	4,849,428	76	76,000	4,925,428			91	1,202	404
30,000 - 39,999	168	963,701	10	10,000	970,701			19	300	50
40,000 - 49,999	52	395,713			397,713	0	0	6	88	16
50,000 - 99,999	66	678,866			679,866	0	0	12	114	17
$100,000 AND OVER	22	988,402			988,402	0	0			7
Taxable Returns	10,373	$25,333,003	11,412	$6,239,007	$31,572,010	421	$ 41,448	695	$8,226	$5,364
Total All Returns	11,[illegible]23	$27,315,855	13,778	$6,622,252	$33,938,107	1,395	$121,676	750	$8,743	$5,364

1977 INDIVIDUAL INCOME TAX RETURNS BY SIZE OF MINNESOTA GROSS INCOME

TABLE 5

SINGLE PERSONS

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
No-Tax Returns	192,219	$ 468,977,345	$ 361,046,912	$ 32,867,639	$ 255,152,568	26,983	$ 4,535,916	$ -0-
Taxable Returns								
$ 1 - 499	1,944	3,578,125	461,008	372,425	312,423	44	17,957	112,437
500 - 999	3,229	9,325,810	2,480,424	294,273	1,969,503	46	19,830	71,110
1,000 - 1,999	61,266	116,815,119	97,158,106	5,529,286	82,192,518	276	1,089,330	852,338
2,000 - 2,999	64,194	177,482,026	159,169,902	10,410,496	131,429,867	1,344	1,345,610	2,409,177
3,000 - 3,999	50,043	189,889,044	173,918,617	12,939,654	138,181,717	2,458	1,203,746	3,639,937
4,000 - 4,999	45,189	217,435,438	204,318,049	18,034,891	159,189,285	3,081	1,113,424	4,776,406
5,000 - 5,999	45,710	257,907,335	250,861,296	25,323,594	193,318,014	4,281	1,120,959	7,391,860
6,000 - 6,999	41,938	276,571,039	272,261,501	30,341,128	207,352,673	5,532	1,047,331	10,043,785
7,000 - 7,999	39,236	296,591,224	293,997,650	35,566,257	221,319,179	7,002	1,007,793	12,089,232
8,000 - 8,999	35,165	298,325,579	298,403,458	38,550,403	222,314,146	7,108	912,417	13,304,428
9,000 - 9,999	31,409	296,251,772	298,081,850	40,825,251	219,939,515	6,940	825,024	14,150,960
10,000 - 10,999	27,445	285,386,258	287,831,989	41,473,278	210,293,592	6,345	723,158	14,423,568
11,000 - 11,999	23,512	267,385,411	270,021,139	40,610,093	195,196,772	5,832	628,431	14,183,540
12,000 - 12,499	10,547	128,124,604	129,179,690	19,909,540	93,134,831	2,605	281,793	6,977,644
12,500 - 12,999	9,292	117,113,727	118,412,667	18,690,344	85,094,378	2,405	250,135	6,513,726
13,000 - 13,999	16,701	222,775,440	225,155,622	36,169,979	160,875,058	4,709	459,168	12,715,717
14,000 - 14,999	13,784	198,195,844	199,649,178	32,977,011	141,780,503	4,217	386,152	11,642,664
15,000 - 19,999	38,954	659,480,883	664,838,109	118,378,408	462,679,498	14,789	1,153,846	40,872,126
20,000 - 29,999	16,783	388,801,546	390,550,752	77,629,543	260,854,836	8,797	563,308	25,937,597
30,000 - 39,999	2,609	89,071,454	88,544,946	19,792,741	56,925,112	1,522	96,362	6,377,929
40,000 - 49,999	965	43,235,760	42,654,219	10,008,490	26,632,992	639	37,995	3,167,524
50,000 - 99,999	1,098	74,661,989	72,108,552	19,526,572	42,659,411	778	45,467	5,287,461
$100,000 AND OVER	309	54,426,811	56,444,263	18,175,891	31,275,628	177	12,196	3,611,758
Taxable Returns	581,322	$4,668,832,238	$4,596,502,987	$671,529,548	$3,344,921,451	90,927	$14,341,443	$220,552,935
Total All Returns	773,541	$5,137,809,583	$4,957,549,899	$704,397,187	$3,600,074,019	117,910	$18,877,359	$220,552,935

	Personal Deductions									
	Itemized		Standard			Low Income Credit		Political Contributions Credit		$1 Checkoff
MINNESOTA GROSS INCOME	NUMBER	AMOUNT	NUMBER	AMOUNT	TOTAL AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	AMOUNT
No-Tax Returns	35,201	$ 65,814,081	157,018	$ 24,874,284	$ 90,688,365	67,948	$4,812,573	1,324	$ 9,844	$ -0-
Taxable Returns										
$ 1 - 499	852	351,096	1,092	33,073	384,169	10	167	5	29	357
500 - 999	158	81,847	3,031	210,892	292,739			7	48	512
1,000 - 1,999	1,885	842,040	59,381	8,887,230	9,729,270	307	3,900	261	1,464	11,642
2,000 - 2,999	6,118	4,102,148	58,076	13,348,590	17,450,738	1,017	28,834	506	3,833	12,746
3,000 - 3,999	10,621	10,296,540	39,422	12,529,737	22,826,277	1,949	101,230	570	4,350	10,265
4,000 - 4,999	11,070	13,157,141	34,119	13,955,226	27,112,367	9,328	943,988	652	5,539	9,316
5,000 - 5,999	11,458	15,438,634	34,252	16,796,986	32,235,620	14,286	941,317	709	6,284	9,520
6,000 - 6,999	11,590	17,179,260	30,348	17,423,445	34,602,705	4,680	250,444	738	6,713	8,634
7,000 - 7,999	11,401	18,890,757	27,835	18,250,474	37,141,231	1,698	160,743	763	7,100	8,161
8,000 - 8,999	11,033	19,791,717	24,132	17,767,568	37,559,285	771	73,835	717	6,706	7,650
9,000 - 9,999	10,331	20,151,039	21,078	17,197,680	37,348,719	343	32,183	709	6,702	7,005
10,000 - 10,999	9,631	20,192,597	17,814	15,907,392	36,099,989	179	17,679	700	6,383	6,412
11,000 - 11,999	8,784	20,012,166	14,728	14,215,297	34,227,463			642	5,927	5,706
12,000 - 12,499	4,132	9,742,800	6,415	6,393,814	16,136,614			342	3,140	2,619
12,500 - 12,999	3,857	9,203,107	5,435	5,424,838	14,627,945	33	4,880	312	2,875	2,324
13,000 - 13,999	7,598	19,014,403	9,103	9,096,182	28,110,585			617	5,468	4,213
14,000 - 14,999	6,927	18,037,399	6,857	6,854,265	24,891,664			552	5,072	3,483
15,000 - 19,999	23,465	68,322,844	15,489	15,483,610	83,806,454			1,810	16,363	10,676
20,000 - 29,999	13,064	48,383,190	3,719	3,716,706	52,099,896			1,019	8,928	4,545
30,000 - 39,999	2,241	11,483,013	368	367,917	11,850,930			184	1,635	611
40,000 - 49,999	852	5,934,007	113	113,000	6,047,007	0	0	75	695	206
50,000 - 99,999	1,004	9,853,511	94	94,000	9,947,511	4	5,683	111	1,018	196
$100,000 AND OVER	279	6,970,422	30	29,576	6,999,998	4	30,535			47
Taxable Returns	168,391	$367,431,678	412,931	$214,097,498	$581,529,176	34,609	$2,595,426	12,001	$106,279	$126,846
Total All Returns	203,592	$433,245,759	569,949	$238,971,782	$672,217,541	102,557	$7,408,000	13,325	$116,124	$126,846

INDIVIDUAL INCOME TAX RETURNS: CALENDAR YEARS 1973-1977
BY SIZE OF MINNESOTA GROSS INCOME

TABLE 6

NUMBER OF FILERS

Minnesota Gross Income	1973	1974	1975	1976	1977	% Change 1976/1977
Total No-Tax Returns	250,513	258,650	346,577	345,374	349,981	1.3%
Taxable Returns						
$ 1 - $ 499	67,389	69,493	86,622	82,058	118,751	44.7%
500 - 999	47,109	46,579	43,324	44,404	44,125	-.6
1,000 - 1,999	140,825	142,870	124,261	125,579	129,622	3.2
2,000 - 2,999	149,464	152,227	125,860	129,437	130,878	1.1
3,000 - 3,999	129,562	132,229	108,654	113,274	117,379	3.6
4,000 - 4,999	118,709	119,844	102,774	104,646	108,357	3.5
5,000 - 5,999	115,086	112,888	102,710	104,816	106,067	1.2
6,000 - 6,999	107,287	107,692	101,013	101,168	102,179	1.0
7,000 - 7,999	98,889	99,570	96,428	96,459	98,417	2.0
8,000 - 8,999	92,058	93,032	90,264	89,151	91,739	2.9
9,000 - 9,999	85,727	85,639	84,320	84,519	85,981	1.7
10,000 - 10,999	80,772	79,722	78,322	78,233	81,427	4.1
11,000 - 11,999	74,204	74,166	71,657	72,966	76,169	4.4
12,000 - 12,999	65,397	68,599	67,986	67,622	70,287	3.9
13,000 - 13,999	54,849	61,465	62,490	63,055	65,353	3.6
14,000 - 14,999	45,000	51,882	56,070	59,435	59,967	.9
15,000 - 19,999	123,695	151,659	173,247	208,717	223,523	7.1
20,000 - 29,999	57,192	74,159	89,905	123,489	152,355	23.4
30,000 - 39,999	14,967	19,007	20,952	25,920	31,630	22.0
40,000 - 49,999	7,153	8,832	8,839	10,502	12,305	17.2
50,000 - 99,999	8,484	10,960	11,973	14,109	16,028	13.6
$100,000 AND OVER	1,772	2,261	2,589	3,257	3,877	19.0
Total Taxable Returns	1,685,590	1,764,775	1,710,260	1,802,816	1,926,416	6.9%
Total All Returns	1,936,103	2,023,425	2,056,837	2,148,190	2,276,397	6.0%

TABLE 7

MINNESOTA GROSS INCOME

Minnesota Gross Income	1973	1974	1975	1976	1977	% Change 1976/1977
Total No-Tax Returns	$ 378,631,392	$ 398,797,895	$ 745,839,393	$ 731,143,253	$ 734,917,881	.5%
Taxable Returns						
$ 1 - 499	$ 15,065,816	$ 15,257,857	$ 14,308,027	$ 14,609,978	$ 14,503,070	-.7%
500 - 999	34,888,754	34,506,374	32,082,444	32,923,538	32,749,331	-.5
1,000 - 1,999	217,562,421	221,151,047	190,746,453	192,758,046	198,898,573	3.2
2,000 - 2,999	371,597,095	378,512,205	313,240,086	322,380,597	325,902,268	1.1
3,000 - 3,999	452,112,751	461,063,549	378,513,004	394,609,693	409,034,989	3.7
4,000 - 4,999	533,674,067	538,485,496	463,277,748	471,680,238	488,146,025	3.5
5,000 - 5,999	632,096,864	620,382,520	564,401,332	575,781,620	582,575,327	1.2
6,000 - 6,999	696,372,978	699,345,536	656,309,178	657,171,286	663,603,786	1.0
7,000 - 7,999	741,220,837	746,372,211	722,614,890	723,021,635	737,684,610	2.0
8,000 - 8,999	781,729,301	790,146,092	766,727,088	757,072,137	778,843,370	2.9
9,000 - 9,999	814,091,142	812,786,775	800,510,269	802,468,357	816,458,104	1.7
10,000 - 10,999	847,747,783	836,655,298	821,832,404	821,044,907	854,569,474	4.1
11,000 - 11,999	852,752,234	852,453,266	823,518,700	838,457,456	875,409,824	4.4
12,000 - 12,999	816,476,357	857,068,622	849,249,573	844,885,055	878,035,524	3.9
13,000 - 13,999	739,414,239	829,064,638	843,126,607	850,877,487	881,729,120	3.6
14,000 - 14,999	651,738,960	751,330,088	812,302,744	861,462,834	869,134,497	.9
15,000 - 19,999	2,109,564,751	2,591,869,788	2,966,500,663	3,588,510,893	3,856,548,905	7.5
20,000 - 29,999	1,347,926,206	1,747,453,624	2,115,510,904	2,904,882,257	3,595,106,587	23.8
30,000 - 39,999	512,691,642	650,921,972	715,755,294	882,748,474	1,076,486,730	22.0
40,000 - 49,999	318,229,209	392,448,088	393,166,503	466,282,203	545,878,733	17.1
50,000 - 99,999	552,739,291	716,349,915	788,390,399	933,743,540	1,062,382,429	13.8
$100,000 AND OVER	317,971,578	380,228,295	439,662,087	579,584,782	680,729,777	17.5
Total Taxable Returns	$14,357,664,276	$15,923,853,256	$16,471,746,397	$18,516,957,013	$20,224,411,053	9.2%
Total All Returns	$14,736,295,668	$16,322,651,151	$17,217,585,790	$19,248,100,266	$20,959,328,934	8.9%

INDIVIDUAL INCOME TAX RETURNS: CALENDAR YEARS 1973-1977
BY SIZE OF MINNESOTA GROSS INCOME

TABLE 8

FEDERAL INCOME TAX DEDUCTIONS

Minnesota Gross Income	1973	1974	1975	1976	1977	% Change 1976/1977
Total No-Tax Returns	$ 51,131,996	$ 52,946,613	$ 114,960,035	$ 81,791,592	$ 88,759,513	8.5%
Taxable Returns						
$ 1 - 499	$ 634,533	$ 630,347	$ 647,595	$ 1,493,333	$ 1,668,643	11.7%
500 - 999	1,897,426	1,819,112	1,236,040	1,042,041	1,124,944	8.0
1,000 - 1,999	16,066,339	16,258,195	14,337,528	9,415,014	9,113,982	-3.2
2,000 - 2,999	31,761,033	32,401,592	21,149,956	18,994,650	17,540,038	-7.7
3,000 - 3,999	43,074,853	44,507,740	30,309,839	27,346,763	25,888,337	-5.3
4,000 - 4,999	56,208,695	57,629,355	43,552,899	39,248,021	37,204,119	-5.2
5,000 - 5,999	72,434,680	73,056,602	59,992,912	55,288,045	51,748,736	-6.4
6,000 - 6,999	84,265,503	87,316,279	76,044,911	70,158,768	65,474,375	-6.7
7,000 - 7,999	92,631,366	96,982,284	88,852,298	83,368,944	79,512,597	-4.6
8,000 - 8,999	99,839,104	105,300,880	98,320,600	92,423,603	89,825,338	-2.8
9,000 - 9,999	105,650,780	110,461,322	105,986,417	102,569,927	99,618,265	-2.9
10,000 - 10,999	111,560,680	115,404,958	111,111,035	108,542,288	108,859,891	.3
11,000 - 11,999	113,538,523	118,668,458	113,162,142	113,652,205	115,287,190	1.4
12,000 - 12,999	110,139,772	120,586,176	117,805,953	116,127,488	119,257,183	2.7
13,000 - 13,999	100,986,510	118,049,385	118,711,075	118,819,224	122,588,311	3.2
14,000 - 14,999	90,491,691	108,609,637	115,513,331	121,462,629	123,210,224	1.4
15,000 - 19,999	304,695,627	389,538,584	438,578,600	526,914,029	579,186,601	9.9
20,000 - 29,999	208,595,361	280,852,993	346,312,807	470,110,600	599,866,491	27.6
30,000 - 39,999	91,247,089	116,193,945	136,511,764	164,903,921	207,473,186	25.8
40,000 - 49,999	65,193,084	78,313,570	83,839,972	98,464,673	118,098,353	19.9
50,000 - 99,999	137,432,589	172,176,028	202,046,263	240,174,594	280,615,293	16.8
$100,000 AND OVER	102,195,338	120,304,198	143,314,411	187,930,253	228,683,432	21.7
Total Taxable Returns	$2,040,540,576	$2,365,121,640	$2,467,338,348	$2,768,451,013	$3,081,845,529	18.8%
Total All Returns	$2,091,672,572	$2,418,068,253	$2,582,298,383	$2,850,242,605	$3,170,605,042	18.5%

TABLE 9

TOTAL AMOUNT OF PERSONAL DEDUCTIONS

Minnesota Gross Income	1973	1974	1975	1976	1977	% Change 1976/1977
Total No-Tax Returns	$ 145,864,886	$ 162,647,875	$ 219,851,197	$ 230,205,851	$ 248,646,484	8.0%
Taxable Returns						
$ 1 - 499	$ 402,356	$ 432,588	576,748	$ 1,212,362	$ 1,904,240	57.1%
500 - 999	1,159,203	1,044,746	887,536	866,658	1,047,525	20.9
1,000 - 1,999	14,749,230	14,753,421	12,132,670	11,989,781	12,753,209	6.4
2,000 - 2,999	32,319,401	32,338,888	25,603,557	26,696,694	27,120,183	1.6
3,000 - 3,999	48,176,076	48,589,310	39,564,242	42,133,616	44,110,973	4.7
4,000 - 4,999	64,412,188	63,876,652	55,294,287	56,392,914	58,501,462	3.7
5,000 - 5,999	79,438,697	76,521,538	71,138,310	72,166,989	72,622,090	.6
6,000 - 6,999	93,893,896	90,441,089	86,479,182	85,476,518	85,707,067	.3
7,000 - 7,999	108,706,581	104,451,106	101,842,126	98,396,291	98,687,864	.3
8,000 - 8,999	123,701,427	118,687,928	114,961,787	109,040,279	109,763,393	.7
9,000 - 9,999	137,257,215	130,515,597	128,014,631	121,018,036	120,746,826	-.2
10,000 - 10,999	151,097,573	142,598,569	139,577,843	132,072,682	134,412,969	1.8
11,000 - 11,999	157,833,418	151,640,055	146,184,903	141,058,274	144,966,955	2.8
12,000 - 12,999	152,816,018	156,711,959	155,969,494	148,385,722	151,838,065	2.3
13,000 - 13,999	139,218,554	152,711,296	157,686,811	152,866,944	158,673,222	3.8
14,000 - 14,999	122,132,751	138,133,159	152,362,755	158,677,667	161,224,301	1.6
15,000 - 19,999	384,670,604	468,622,372	555,946,611	665,867,583	740,584,684	11.2
20,000 - 29,999	225,821,138	291,263,297	375,224,628	521,656,020	674,203,181	29.2
30,000 - 39,999	76,548,000	94,687,721	113,616,566	146,916,515	188,994,706	28.6
40,000 - 49,999	46,104,557	54,278,374	59,044,999	72,832,582	90,051,854	23.6
50,000 - 99,999	76,275,986	93,200,255	109,495,678	134,763,553	160,012,657	18.7
$100,000 AND OVER	50,685,528	56,369,378	62,810,295	83,769,871	92,571,385	10.5
Total Taxable Returns	$2,287,420,397	$2,481,869,298	$2,664,415,659	$2,984,257,551	$3,330,498,811	11.6%
Total All Returns	$2,433,285,283	$2,644,517,173	$2,884,266,856	$3,214,463,402	$3,579,145,295	11.4%

INDIVIDUAL INCOME TAX RETURNS: CALENDAR YEARS 1973-1977
BY SIZE OF MINNESOTA GROSS INCOME

TABLE 10

NUMBER OF FILERS USING ITEMIZED DEDUCTIONS

Minnesota Gross Income	1973	1974	1975	1976	1977	% Change 1976/1977
Total No-Tax Returns	65,004	70,525	118,968	115,406	126,744	9.8%
Taxable Returns						
$ 1 - 499	55,036	58,218	75,044	72,069	103,652	43.8%
500 - 999	33,992	34,844	34,614	36,335	35,649	-1.9
1,000 - 1,999	53,564	55,084	55,096	57,762	58,134	.6
2,000 - 2,999	56,717	57,389	55,765	58,795	58,538	-.4
3,000 - 3,999	58,947	60,143	57,942	61,570	63,131	2.5
4,000 - 4,999	59,635	60,358	56,835	58,915	60,516	2.7
5,000 - 5,999	60,340	59,664	57,407	58,130	58,280	.3
6,000 - 6,999	60,703	59,859	58,083	57,906	57,848	-.1
7,000 - 7,999	59,178	58,541	57,942	57,110	57,259	.3
8,000 - 8,999	58,498	57,606	56,751	54,837	55,263	.8
9,000 - 9,999	57,908	55,948	55,576	54,087	53,661	-.8
10,000 - 10,999	58,810	56,046	54,164	52,681	53,312	1.2
11,000 - 11,999	57,788	55,225	52,513	51,264	52,302	2.0
12,000 - 12,999	53,848	54,836	52,673	50,373	50,939	1.1
13,000 - 13,999	46,900	51,545	50,846	49,463	50,331	1.8
14,000 - 14,999	39,519	44,955	47,480	49,093	48,446	-1.3
15,000 - 19,999	113,064	137,793	156,328	185,826	196,969	6.0
20,000 - 29,999	53,407	69,566	85,345	117,640	145,321	23.5
30,000 - 39,999	14,215	17,946	20,181	25,110	30,807	22.7
40,000 - 49,999	6,921	8,463	8,582	10,296	12,039	16.9
50,000 - 99,999	8,370	10,718	11,775	13,922	15,826	13.7
$100,000 AND OVER	1,764	2,238	2,552	3,230	3,834	18.7
Total Taxable Returns	1,069,124	1,126,985	1,163,494	1,236,414	1,322,057	6.9%
Total All Returns	1,134,128	1,197,510	1,282,462	1,351,820	1,448,801	7.2%

TABLE 11

AMOUNT OF ITEMIZED DEDUCTIONS

Minnesota Gross Income	1973	1974	1975	1976	1977	% Change 1976/1977
Total No-Tax Returns	$ 130,214,780	$ 147,368,914	$ 184,559,588	$ 192,288,657	$ 211,390,248	9.9%
Taxable Returns						
$ 1 - 499	$ 120,560	$ 177,392	$ 404,895	$ 1,046,486	$ 1,740,905	66.3%
500 - 999	246,727	227,801	273,701	294,842	447,947	51.4
1,000 - 1,999	2,049,340	1,930,990	1,955,183	1,950,388	2,135,827	9.5
2,000 - 2,999	11,445,239	11,013,907	9,607,187	10,489,818	10,414,006	-.7
3,000 - 3,999	26,107,593	26,134,463	23,589,193	25,746,018	26,781,777	4.0
4,000 - 4,999	40,857,597	40,260,586	36,753,979	37,793,417	38,890,439	2.9
5,000 - 5,999	53,043,500	50,951,298	49,142,582	49,316,772	49,041,606	-.6
6,000 - 6,999	67,572,422	63,515,151	62,076,579	60,680,893	60,067,569	-1.0
7,000 - 7,999	82,928,856	77,973,068	76,840,839	72,610,764	71,460,354	-1.6
8,000 - 8,999	99,118,467	92,916,645	90,459,227	83,780,167	82,647,590	-1.4
9,000 - 9,999	114,561,543	106,482,685	104,678,515	96,146,241	94,104,613	-2.1
10,000 - 10,999	131,425,709	121,544,138	118,029,442	109,186,782	109,030,135	-.1
11,000 - 11,999	142,012,363	133,451,168	127,753,439	120,108,684	121,808,077	1.4
12,000 - 12,999	141,309,603	143,010,237	140,722,225	131,191,101	132,555,351	1.0
13,000 - 13,999	131,275,726	142,803,800	146,064,146	139,290,567	143,672,145	3.2
14,000 - 14,999	116,655,602	131,211,855	143,783,099	148,343,877	149,711,564	.9
15,000 - 19,999	374,047,495	454,766,881	539,040,118	642,986,982	714,044,845	11.1
20,000 - 29,999	222,039,816	286,677,876	370,667,082	515,811,078	667,175,942	29.3
30,000 - 39,999	75,796,685	93,627,773	112,847,235	146,107,923	188,173,862	28.8
40,000 - 49,999	45,872,557	53,909,374	58,789,362	72,627,754	89,785,854	23.6
50,000 - 99,999	76,163,645	92,958,255	109,297,678	134,576,553	159,810,717	18.8
$100,000 AND OVER	50,677,528	56,346,378	62,773,295	83,742,871	92,528,809	10.5
Total Taxable Returns	$2,005,328,573	$2,181,891,721	$2,385,549,001	$2,683,829,978	$3,006,029,934	12.0%
Total All Returns	$2,135,543,353	$2,329,260,635	$2,570,108,589	$2,876,118,635	$3,217,420,182	11.9%

INDIVIDUAL INCOME TAX RETURNS: CALENDAR YEARS 1973-1977
BY SIZE OF MINNESOTA GROSS INCOME

TABLE 12

NUMBER OF FILERS USING THE STANDARD DEDUCTION

Minnesota Gross Income	1973	1974	1975	1976	1977	% Change 1976/1977
Total No-Tax Returns	185,509	188,125	227,609	229,968	223,237	-2.9%
Taxable Returns						
$ 1 - 499	12,353	11,275	11,578	9,989	15,099	51.2%
500 - 999	13,117	11,735	8,710	8,069	8,476	5.0
1,000 - 1,999	87,261	87,786	69,165	67,817	71,488	5.4
2,000 - 2,999	92,747	94,838	70,095	70,642	72,340	2.4
3,000 - 3,999	70,615	72,086	50,712	51,704	54,248	4.9
4,000 - 4,999	59,074	59,486	45,939	45,731	47,841	4.6
5,000 - 5,999	54,746	53,224	45,303	46,686	47,787	2.4
6,000 - 6,999	46,584	47,833	42,930	43,262	44,331	2.5
7,000 - 7,999	39,711	41,029	38,486	39,349	41,158	4.6
8,000 - 8,999	33,560	35,426	33,513	34,314	36,476	6.3
9,000 - 9,999	27,819	29,691	28,744	30,432	32,320	6.2
10,000 - 10,999	21,962	23,676	24,158	25,552	28,115	10.0
11,000 - 11,999	16,416	18,941	19,144	21,702	23,867	10.0
12,000 - 12,999	11,549	13,763	15,313	17,249	19,348	12.2
13,000 - 13,999	7,949	9,920	11,644	13,592	15,022	10.5
14,000 - 14,999	5,481	6,927	8,590	10,342	11,521	11.4
15,000 - 19,999	10,631	13,866	16,919	22,891	26,554	16.0
20,000 - 29,999	3,785	4,593	4,560	5,849	7,034	20.3
30,000 - 39,999	752	1,061	771	810	823	1.6
40,000 - 49,999	232	369	257	206	266	29.1
50,000 - 99,999	114	242	198	187	202	8.0
$100,000 AND OVER	8	23	37	27	43	59.3
Total Taxable Returns	616,466	637,790	546,766	566,402	604,359	6.7%
Total All Returns	801,975	825,915	774,375	796,370	827,596	3.9%

TABLE 13

AMOUNT OF STANDARD DEDUCTIONS

Minnesota Gross Income	1973	1974	1975	1976	1977	% Change 1976/1977
Total No-Tax Returns	$ 15,650,106	$ 15,278,961	$ 35,291,609	$ 37,917,194	$ 37,256,236	-1.7%
Taxable Returns						
$ 1 - 499	$ 281,795	$ 255,196	$ 171,853	$ 165,876	$ 163,335	-1.5%
500 - 999	912,476	816,945	613,835	571,816	599,578	4.9
1,000 - 1,999	12,699,890	12,822,431	10,177,487	10,039,393	10,617,382	5.8
2,000 - 2,999	20,874,162	21,324,981	15,996,370	16,206,876	16,706,177	3.1
3,000 - 3,999	22,068,483	22,454,847	15,975,049	16,387,598	17,329,196	5.7
4,000 - 4,999	23,554,591	23,616,066	18,540,308	18,599,497	19,611,023	5.4
5,000 - 5,999	26,395,197	25,570,240	21,995,728	22,850,217	23,580,484	3.2
6,000 - 6,999	26,321,474	26,925,938	24,402,603	24,795,625	25,639,498	3.4
7,000 - 7,999	25,777,725	26,478,038	25,001,287	25,785,527	27,227,510	5.6
8,000 - 8,999	24,582,960	25,771,283	24,502,560	25,260,112	27,115,803	7.3
9,000 - 9,999	22,695,672	24,032,912	23,336,116	24,871,795	26,642,213	7.1
10,000 - 10,999	19,671,864	21,054,431	21,548,401	22,885,900	25,382,834	10.9
11,000 - 11,999	15,821,055	18,188,887	18,431,464	20,949,590	23,158,878	10.5
12,000 - 12,999	11,506,415	13,701,722	15,247,269	17,194,621	19,282,714	12.1
13,000 - 13,999	7,942,828	9,907,496	11,622,665	13,576,377	15,001,077	10.5
14,000 - 14,999	5,477,149	6,921,304	8,579,656	10,333,790	11,512,737	11.4
15,000 - 19,999	10,623,109	13,855,491	16,906,493	22,880,601	26,539,839	16.0
20,000 - 29,999	3,781,322	4,585,421	4,557,546	5,844,942	7,027,239	20.2
30,000 - 39,999	751,315	1,059,948	769,331	808,592	820,844	1.5
40,000 - 49,999	232,000	369,000	255,637	204,828	266,000	29.9
50,000 - 99,999	112,341	242,000	198,000	187,000	201,940	8.0
$100,000 AND OVER	8,000	23,000	37,000	27,000	42,576	57.7
Total Taxable Returns	$282,091,823	$299,977,577	$278,866,658	$300,427,573	$324,468,877	8.0%
Total All Returns	$297,741,929	$315,256,538	$314,158,267	$338,344,767	$361,725,113	6.9%

INDIVIDUAL INCOME TAX RETURNS: CALENDAR YEARS 1973-1977 BY SIZE OF MINNESOTA GROSS INCOME

TABLE 14

TAXABLE INCOME

Minnesota Gross Income	1973	1974	1975	1976	1977	% Change 1976/1977
Total No-Tax Returns	$ 212,259,391	$ 211,533,875	$ 480,831,669	$ 462,304,587	$ 448,735,673	-2.9%
Taxable Returns						
$ 1 - 499	$ 14,231,968	$ 14,464,118	$ 13,731,429	$ 14,114,822	$ 13,945,572	-1.2%
500 - 999	31,864,606	31,668,330	30,082,081	31,185,288	30,960,669	-.7
1,000 - 1,999	186,876,549	190,181,522	168,225,494	171,695,061	177,676,400	3.5
2,000 - 2,999	307,553,902	313,839,112	266,606,010	276,873,696	281,524,809	1.7
3,000 - 3,999	360,869,258	367,982,642	308,698,746	325,220,772	339,304,511	4.3
4,000 - 4,999	413,058,873	416,951,595	364,487,041	376,065,361	392,579,103	4.4
5,000 - 5,999	480,228,932	470,813,011	433,295,498	448,349,972	458,240,943	2.2
6,000 - 6,999	518,213,809	521,593,650	493,799,794	501,546,426	512,496,537	2.2
7,000 - 7,999	539,893,889	544,942,236	531,965,881	541,292,375	559,560,391	3.4
8,000 - 8,999	558,190,299	566,157,284	553,462,077	555,688,068	579,323,074	4.3
9,000 - 9,999	571,190,884	571,811,626	566,522,139	578,902,781	596,233,290	3.0
10,000 - 10,999	585,089,530	578,654,810	571,167,333	580,455,700	611,352,709	5.3
11,000 - 11,999	581,381,467	582,144,753	564,181,399	583,782,989	615,172,666	5.4
12,000 - 12,999	553,520,567	579,771,389	575,483,064	580,383,334	606,971,209	4.6
13,000 - 13,999	499,210,713	558,313,961	566,752,221	579,195,215	600,468,436	3.7
14,000 - 14,999	439,114,518	504,587,292	544,430,771	581,326,152	584,719,267	.6
15,000 - 19,999	1,420,199,287	1,733,714,498	1,971,983,693	2,395,824,334	2,536,886,694	5.9
20,000 - 29,999	913,509,973	1,175,337,334	1,393,974,863	1,913,133,959	2,321,122,164	21.3
30,000 - 39,999	344,896,553	440,040,306	465,626,964	570,942,049	680,160,989	19.1
40,000 - 49,999	206,931,568	259,857,219	250,281,532	294,984,948	337,807,966	14.5
50,000 - 99,999	339,039,554	450,973,632	476,848,458	558,805,393	622,048,993	11.3
$100,000 AND OVER	165,090,712	203,554,719	233,537,381	307,931,985	360,380,744	17.0
Total Taxable Returns	$10,030,157,411	$11,077,355,039	$11,345,143,869	$12,767,700,680	$13,818,937,136	8.2%
Total All Returns	$10,242,416,802	$11,288,888,914	$11,825,975,538	$13,230,005,267	$14,267,672,809	7.8%

TABLE 15

NUMBER OF DEPENDENTS

Minnesota Gross Income	1973	1974	1975	1976	1977	% Change 1976/1977
Total No-Tax Returns	108,635	116,344	171,115	155,531	146,984	-5.5%
Taxable Returns						
$ 1 - 499	2,019	1,907	1,955	2,178	2,359	8.3%
500 - 999	2,277	1,851	1,624	1,922	1,826	-5.0
1,000 - 1,999	6,907	4,090	4,096	3,996	4,061	1.6
2,000 - 2,999	12,514	9,559	7,556	6,866	6,563	-4.4
3,000 - 3,999	21,692	18,681	12,200	11,194	11,392	1.8
4,000 - 4,999	30,989	27,471	16,498	15,333	15,282	-.3
5,000 - 5,999	40,227	34,454	21,816	20,263	19,227	-5.1
6,000 - 6,999	49,989	43,500	31,172	27,702	26,075	-5.9
7,000 - 7,999	60,257	52,520	42,674	36,903	33,506	-9.2
8,000 - 8,999	69,951	62,478	52,253	44,738	39,348	-12.0
9,000 - 9,999	78,678	70,878	60,732	50,820	44,923	-11.6
10,000 - 10,999	88,582	79,849	68,421	56,079	50,024	-10.8
11,000 - 11,999	93,600	87,808	72,788	60,633	55,162	-9.0
12,000 - 12,999	92,369	93,475	80,001	66,065	58,220	-11.9
13,000 - 13,999	85,583	93,919	82,447	69,438	63,043	-9.2
14,000 - 14,999	74,502	85,856	82,285	74,645	64,124	-14.1
15,000 - 19,999	225,457	283,164	298,412	321,895	306,785	-4.7
20,000 - 29,999	113,947	151,526	176,907	232,177	267,155	15.1
30,000 - 39,999	30,161	38,322	41,386	49,977	58,756	17.6
40,000 - 49,999	15,313	18,548	17,869	20,363	23,171	13.8
50,000 - 99,999	18,262	23,352	25,220	28,924	31,625	9.3
$100,000 AND OVER	3,187	4,089	4,648	5,854	6,816	16.4
Total Taxable Returns	1,216,463	1,287,297	1,202,960	1,207,965	1,189,443	-1.5%
Total All Returns	1,325,098	1,403,641	1,374,075	1,363,496	1,336,427	-2.0%

INDIVIDUAL INCOME TAX RETURNS: CALENDAR YEARS 1973-1977
BY SIZE OF MINNESOTA GROSS INCOME

TABLE 16

PERSONAL AND DEPENDENT CREDITS

Minnesota Gross Income	1973	1974	1975	1976	1977	% Change 1976/1977
Total No-Tax Returns	$ 9,672,273	$10,050,006	$13,226,369	$12,934,706	$12,217,122	-5.5%
Taxable Returns						
$ 1 - 499	$ 28,250	$ 30,974	$ 25,067	$ 29,198	$ 49,091	68.1%
500 - 999	43,386	41,872	35,651	34,746	37,530	8.0
1,000 - 1,999	1,549,468	1,596,459	1,273,310	1,287,891	1,232,274	-4.3
2,000 - 2,999	2,514,838	2,556,936	1,908,069	1,963,324	1,885,740	-4.0
3,000 - 3,999	2,882,118	2,849,544	2,113,713	2,199,983	2,197,824	-.1
4,000 - 4,999	3,214,481	3,101,801	2,368,988	2,381,072	2,381,383	*
5,000 - 5,999	3,527,650	3,217,033	2,667,951	2,665,535	2,579,153	-3.2
6,000 - 6,999	3,815,467	3,484,094	2,964,422	2,849,533	2,755,236	-3.3
7,000 - 7,999	4,105,522	3,699,058	3,300,950	3,070,847	2,933,262	-4.5
8,000 - 8,999	4,354,215	3,943,891	3,524,481	3,212,909	3,024,226	-5.9
9,000 - 9,999	4,567,973	4,082,794	3,713,582	3,358,777	3,134,117	-6.7
10,000 - 10,999	4,773,458	4,230,604	3,838,242	3,439,032	3,258,598	-5.2
11,000 - 11,999	4,794,489	4,331,583	3,846,281	3,511,621	3,356,082	-4.4
12,000 - 12,999	4,545,572	4,364,252	3,978,016	3,583,407	3,356,558	-6.3
13,000 - 13,999	4,038,601	4,207,039	3,929,406	3,594,082	3,404,145	-5.3
14,000 - 14,999	3,439,493	3,732,055	3,751,281	3,647,750	3,333,510	-8.6
15,000 - 19,999	10,057,130	11,800,608	12,829,158	14,500,595	14,427,847	-.5
20,000 - 29,999	4,890,087	6,166,380	7,278,815	9,737,666	11,505,205	18.2
30,000 - 39,999	1,280,634	1,590,898	1,731,006	2,108,005	2,511,762	19.2
40,000 - 49,999	629,767	759,419	744,353	865,842	994,751	14.9
50,000 - 99,999	754,614	955,002	1,035,861	1,200,936	1,335,581	11.2
$100,000 AND OVER	146,075	185,261	210,441	265,692	311,740	17.3
Total Taxable Returns	$69,953,289	$70,927,557	$67,069,044	$69,508,443	$70,005,625	.7%
Total All Returns	$79,625,562	$80,977,563	$80,295,413	$82,443,149	$82,222,747	-.3%

TABLE 17

TAX LIABILITY

Minnesota Gross Income	1973	1974	1975	1976	1977	% Change 1976/1977
Total No-Tax Returns	$ -0-	$ -0-	$ -0-	$ -0-	-0-	0%
Taxable Returns						
$ 1 - 499	$ 228,614	$ 230,513	$ 269,981	$ 305,942	$ 386,545	6.3%
500 - 999	531,619	529,634	557,559	583,538	601,976	3.2
1,000 - 1,999	2,781,784	2,813,497	2,769,012	2,835,437	2,996,355	5.7
2,000 - 2,999	6,408,382	6,550,071	6,018,469	6,350,678	6,549,041	3.1
3,000 - 3,999	10,208,922	10,485,902	9,212,577	9,790,460	10,357,504	5.8
4,000 - 4,999	14,445,517	14,721,036	12,584,021	13,131,906	13,946,142	6.2
5,000 - 5,999	19,883,650	19,745,407	18,077,159	18,671,658	19,287,234	3.3
6,000 - 6,999	24,315,333	24,877,303	23,664,443	24,377,934	25,309,541	3.8
7,000 - 7,999	27,838,262	28,612,982	27,967,796	29,066,019	30,490,770	4.9
8,000 - 8,999	30,956,535	31,945,745	31,409,836	32,155,361	34,123,798	6.1
9,000 - 9,999	33,682,323	34,249,391	34,262,130	35,923,905	37,502,234	4.4
10,000 - 10,999	36,386,376	36,521,589	36,441,641	37,879,884	40,533,899	7.0
11,000 - 11,999	37,943,060	38,491,701	37,715,347	39,875,230	42,704,015	7.1
12,000 - 12,999	37,906,390	40,057,353	40,134,820	41,284,367	43,764,678	6.0
13,000 - 13,999	35,787,526	40,275,496	41,182,929	42,839,594	44,782,780	4.5
14,000 - 14,999	32,890,644	37,924,035	41,129,584	44,481,712	45,062,286	1.3
15,000 - 19,999	117,243,975	143,151,041	162,825,586	199,939,864	211,734,127	5.9
20,000 - 29,999	89,112,672	114,353,601	134,042,836	184,401,702	222,989,437	20.9
30,000 - 39,999	38,607,146	49,322,110	51,225,794	62,767,434	74,437,588	18.6
40,000 - 49,999	24,707,797	31,138,477	29,511,882	34,772,073	39,789,878	14.4
50,000 - 99,999	43,291,118	57,849,822	60,498,400	70,741,746	78,946,583	11.6
$100,000 AND OVER	23,158,967	28,461,665	31,370,166	42,166,650	49,820,320	18.2
Total Taxable Returns	$688,316,612	$792,308,371	$832,871,968	$974,243,096	$1,076,116,744	10.5%
Total All Returns	$688,316,612	$792,308,371	$832,871,968	$974,243,096	$1,076,116,744	10.5%

1977 INDIVIDUAL INCOME TAX RETURNS BY SIZE OF MINNESOTA TAXABLE INCOME

TABLE 18

ALL FILERS

MINNESOTA TAXABLE INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
No-Tax Returns	349,981	$ 1,080,759,410	$ 734,917,881	$ 88,759,513	$ 448,735,673	146,984	$12,217,122	$ -0-
Taxable Returns								
$ 1 - 500	123,416	62,327,020	28,729,700	13,600,986	15,259,967	3,437	89,187	754,272
501 - 1,000	48,656	86,873,933	41,951,072	2,738,833	36,411,519	2,087	64,293	680,374
1,001 - 2,000	177,219	443,247,619	342,783,754	22,772,424	269,347,019	7,070	2,347,758	4,225,586
2,001 - 3,000	173,096	679,461,428	580,472,576	44,344,757	430,961,753	20,822	3,634,518	10,501,721
3,001 - 4,000	152,883	802,236,139	730,086,911	60,967,359	535,112,464	35,056	3,841,843	17,903,728
4,001 - 5,000	150,739	979,365,390	929,730,240	94,335,635	678,109,117	46,064	4,192,865	28,828,520
5,001 - 6,000	146,417	1,148,315,584	1,113,970,001	124,652,269	805,050,743	58,467	4,537,067	42,035,692
6,001 - 7,000	142,584	1,320,143,326	1,301,375,976	157,888,923	926,479,350	72,853	4,966,220	54,913,783
7,001 - 8,000	134,797	1,453,461,902	1,441,920,550	187,265,668	1,010,249,937	86,247	5,320,517	66,032,768
8,001 - 9,000	123,101	1,517,225,810	1,513,011,852	206,445,620	1,045,434,083	95,328	5,498,777	74,098,060
9,001 - 10,000	105,837	1,475,946,373	1,472,203,452	209,176,782	1,004,516,129	99,705	5,318,318	75,977,894
10,001 - 11,000	87,571	1,352,712,474	1,353,189,453	199,333,832	918,323,577	96,131	4,873,844	73,524,879
11,001 - 12,000	72,514	1,228,015,583	1,231,500,132	186,629,744	832,875,409	90,880	4,398,706	69,816,640
12,001 - 12,500	31,743	575,790,049	576,331,727	89,328,384	388,801,130	42,910	2,021,974	33,562,957
12,501 - 13,000	27,606	518,334,518	521,157,479	81,462,775	351,864,049	39,430	1,816,268	30,956,043
13,001 - 14,000	46,412	926,187,152	928,971,158	147,515,712	625,700,800	70,341	3,177,413	56,714,061
14,001 - 15,000	36,098	772,864,467	776,365,423	125,717,597	522,725,885	58,850	2,588,116	49,050,559
15,001 - 20,000	86,544	2,191,964,740	2,198,557,693	376,843,452	1,467,964,706	152,844	6,566,222	147,236,068
20,001 - 30,000	37,612	1,376,880,789	1,377,596,318	273,787,719	891,708,990	69,054	2,968,048	100,495,982
30,001 - 40,000	11,277	622,278,356	622,532,365	148,102,615	386,252,694	21,804	926,589	47,959,345
40,001 - 50,000	4,765	344,789,110	347,617,960	90,860,149	211,277,323	9,710	402,939	27,375,396
50,001 - 100,000	4,659	517,165,446	523,558,935	158,686,287	301,929,385	8,946	386,141	40,923,838
$100,001 AND OVER	870	243,471,807	270,796,326	79,388,007	162,581,107	1,407	67,990	22,548,568
Taxable Returns	1,926,416	$20,639,063,015	$20,224,411,053	$3,081,845,529	$13,818,937,136	1,189,443	$70,005,625	$1,076,116,744
Total All Returns	2,276,397	$21,719,822,425	$20,959,328,934	$3,170,605,042	$14,267,672,809	1,336,427	$82,222,747	$1,076,116,744

	Personal Deductions					Low Income Credit		Political Contributions Credit		$1 Checkoff
	Itemized		Standard							
MINNESOTA TAXABLE INCOME	NUMBER	AMOUNT	NUMBER	AMOUNT	TOTAL AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	AMOUNT
No-Tax Returns	126,744	$ 211,390,248	223,237	$ 37,256,236	$ 248,646,484	88,992	$ 7,179,455	2,483	$ 25,581	$ -0-
Taxable Returns										
$ 1 - 500	106,590	11,292,733	16,826	242,625	11,535,358	6	328	33	608	2,548
501 - 1,000	37,483	1,853,311	11,173	947,409	2,800,720	21	190	17	96	2,463
1,001 - 2,000	79,625	34,335,828	97,594	16,328,483	50,664,311	760	12,598	699	4,917	23,003
2,001 - 3,000	94,631	83,614,621	78,465	21,551,445	105,166,066	2,852	112,882	1,614	15,243	25,676
3,001 - 4,000	91,229	105,221,085	61,654	23,989,815	129,210,900	10,503	904,986	1,863	19,705	24,355
4,001 - 5,000	88,766	126,362,412	61,973	30,923,076	157,285,488	19,386	1,379,807	2,136	24,250	25,742
5,001 - 6,000	89,070	149,276,436	57,347	34,990,553	184,266,989	6,979	672,463	2,332	26,780	26,473
6,001 - 7,000	91,298	180,044,857	51,286	36,962,846	217,007,703	4,599	597,217	2,651	31,692	28,390
7,001 - 8,000	90,710	207,742,402	44,087	36,662,543	244,404,945	2,648	373,365	2,831	34,426	31,113
8,001 - 9,000	86,897	227,012,067	36,204	34,120,082	261,132,149	1,383	170,744	3,175	38,941	32,573
9,001 - 10,000	80,136	232,809,541	25,701	25,701,000	258,510,541	655	76,394	3,310	41,857	31,573
10,001 - 11,000	68,868	216,829,044	18,703	18,703,000	235,532,044	310	29,158	3,220	40,293	29,183
11,001 - 12,000	59,134	198,614,979	13,380	13,380,000	211,994,979	125	15,436	3,034	37,896	27,340
12,001 - 12,500	26,564	93,023,213	5,179	5,179,000	98,202,213	41	3,981	1,485	19,029	12,521
12,501 - 13,000	23,383	83,607,655	4,223	4,223,000	87,830,655	30	4,345	1,378	17,093	11,306
13,001 - 14,000	39,898	149,240,646	6,514	6,514,000	155,754,646	30	5,374	2,498	31,542	20,319
14,001 - 15,000	31,807	123,630,941	4,291	4,291,000	127,921,941	14	1,514	2,036	25,879	16,503
15,001 - 20,000	79,195	346,400,535	7,349	7,349,000	353,749,535	36	19,967	6,451	85,354	44,318
20,001 - 30,000	35,797	210,284,609	1,815	1,815,000	212,099,609	36	25,231	4,380	62,383	19,848
30,001 - 40,000	10,909	87,809,056	368	368,000	88,177,056	18	12,759	1,634	24,860	5,238
40,001 - 50,000	4,664	45,379,488	101	101,000	45,480,488	17	29,626	779	11,789	2,064
50,001 - 100,000	4,560	62,844,263	99	99,000	62,943,263	23	56,860	732	11,828	1,920
$100,001 AND OVER	843	28,800,212	27	27,000	28,827,212	12	105,168	103	1,860	298
Taxable Returns	1,322,057	$3,006,029,934	604,359	$324,468,877	$3,330,498,811	50,484	$ 4,610,404	48,391	$608,331	$444,767
Total All Returns	1,448,801	$3,217,420,182	827,596	$361,725,113	$3,579,145,295	139,476	$11,789,860	50,874	$633,912	$444,767

1977 INDIVIDUAL INCOME TAX RETURNS BY SIZE OF MINNESOTA TAXABLE INCOME

TABLE 19

MARRIED PERSONS FILING JOINT RETURNS

MINNESOTA TAXABLE INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
No-Tax Returns	59,050	$ 306,811,978	$ 170,011,089	$ 28,661,687	$ 91,569,702	69,608	$ 4,177,068	$ -0-
Taxable Returns								
$ 1 - 500	650	13,031,246	5,641,180	3,327,962	102,683	489	25,680	245,851
501 - 1,000	822	17,872,665	1,127,971	299,557	632,735	58	8,338	15,507
1,001 - 2,000	2,913	45,047,123	8,215,666	1,457,368	4,564,308	129	61,082	74,859
2,001 - 3,000	7,050	68,434,093	31,613,383	3,681,235	18,122,125	2,365	356,655	269,981
3,001 - 4,000	8,584	81,578,034	50,863,919	5,423,195	30,036,460	6,265	536,499	715,635
4,001 - 5,000	8,961	91,815,250	65,502,458	6,946,116	40,413,885	8,558	582,089	1,352,570
5,001 - 6,000	9,847	104,932,380	84,071,557	8,955,406	54,220,174	11,185	665,299	2,288,302
6,001 - 7,000	10,855	120,972,764	106,843,999	11,338,477	70,675,165	15,084	782,539	3,512,808
7,001 - 8,000	11,148	135,099,823	125,147,589	13,832,363	83,676,687	17,801	842,455	4,865,740
8,001 - 9,000	11,896	156,007,792	150,460,143	17,272,423	101,199,371	20,157	920,146	6,683,973
9,001 - 10,000	11,694	171,552,094	165,947,885	20,062,407	111,112,813	21,172	931,728	8,051,113
10,001 - 11,000	11,811	186,965,126	183,807,873	23,020,700	123,972,873	21,966	952,923	9,607,267
11,001 - 12,000	11,141	189,863,650	189,279,282	24,482,943	128,094,180	21,412	912,429	10,492,329
12,001 - 12,500	5,379	97,920,287	97,415,119	13,193,062	65,897,395	10,450	443,774	5,595,322
12,501 - 13,000	4,867	91,148,369	91,345,349	12,464,454	62,028,626	9,800	408,008	5,363,878
13,001 - 14,000	8,812	175,349,187	175,025,460	24,384,798	118,837,036	17,877	742,490	10,621,412
14,001 - 15,000	7,327	156,722,834	156,270,984	22,502,772	106,146,266	15,631	633,060	9,849,248
15,001 - 20,000	19,353	488,408,799	486,028,223	75,022,985	328,952,520	42,203	1,695,828	32,872,917
20,001 - 30,000	8,159	294,284,546	292,234,460	52,131,971	192,736,821	18,052	726,431	21,602,529
30,001 - 40,000	2,128	114,909,455	114,311,951	24,481,027	72,618,851	4,867	193,718	8,988,901
40,001 - 50,000	869	61,288,218	61,878,336	14,562,182	38,488,682	2,055	80,814	4,973,412
50,001 - 100,000	732	80,450,673	81,498,784	23,613,952	47,176,471	1,620	65,652	6,532,819
$100,001 AND OVER	125	43,322,228	36,851,704	11,353,980	21,016,180	257	11,098	2,953,272
Taxable Returns	165,123	$2,986,976,636	$2,761,383,275	$413,811,335	$1,820,722,307	269,453	$12,578,743	$157,529,657
Total All Returns	224,173	$3,293,788,614	$2,931,394,364	$442,473,022	$1,912,292,009	339,061	$16,755,811	$157,529,657

	Personal Deductions					Low Income Credit		Political Contributions Credit		$1 Checkoff
	Itemized		Standard							
MINNESOTA TAXABLE INCOME	NUMBER	AMOUNT	NUMBER	AMOUNT	TOTAL AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	AMOUNT
No-Tax Returns	29,461	$ 63,107,407	29,589	$ 7,145,789	$ 70,253,196	12,055	$1,410,784	490	$ 6,482	$ -0-
Taxable Returns										
$ 1 - 500	414	4,351,115	236	8,368	4,359,483	13	183	18	300	143
501 - 1,000	193	142,206	629	53,473	195,679			0	0	140
1,001 - 2,000	950	1,858,952	1,963	335,038	2,193,990			15	136	727
2,001 - 3,000	3,769	8,882,838	3,281	927,185	9,810,023	144	3,753	89	1,023	2,128
3,001 - 4,000	5,392	14,167,029	3,192	1,237,235	15,404,264	463	24,932	164	2,071	2,953
4,001 - 5,000	5,839	16,577,797	3,122	1,564,660	18,142,457	1,163	116,108	214	3,354	3,182
5,001 - 6,000	6,529	18,866,331	3,318	2,029,646	20,895,577	1,898	247,278	216	3,117	3,523
6,001 - 7,000	7,222	22,204,807	3,633	2,625,550	24,830,357	2,126	322,477	257	4,002	3,998
7,001 - 8,000	7,980	25,001,713	3,168	2,636,826	27,638,539	1,498	232,499	264	4,083	4,455
8,001 - 9,000	8,933	29,191,070	2,963	2,797,279	31,988,349	880	111,851	301	4,506	4,923
9,001 - 10,000	9,490	32,568,665	2,204	2,204,000	34,772,665	448	51,092	339	5,545	5,174
10,001 - 11,000	9,975	34,978,300	1,836	1,836,000	36,814,300	203	19,964	371	5,963	5,500
11,001 - 12,000	9,719	35,280,159	1,422	1,422,000	36,702,159	71	7,071	394	5,786	5,687
12,001 - 12,500	4,762	17,707,662	617	617,000	18,324,662	29	2,584	189	2,777	2,775
12,501 - 13,000	4,372	16,357,269	495	495,000	16,852,269	24	2,753	188	2,786	2,625
13,001 - 14,000	8,020	31,011,626	792	792,000	31,803,626	20	3,252	418	6,164	4,985
14,001 - 15,000	6,738	27,032,946	589	589,000	27,621,946	12	1,043	334	4,996	4,260
15,001 - 20,000	18,208	80,907,718	1,145	1,145,000	82,052,718	10	7,064	1,337	19,941	12,605
20,001 - 30,000	7,866	47,072,668	293	293,000	47,365,668	16	16,302	899	14,072	5,824
30,001 - 40,000	2,073	17,157,073	55	55,000	17,212,073	4	1,955	286	4,868	1,361
40,001 - 50,000	851	8,809,472	84	84,000	8,827,472	4	14,136	122	2,061	454
50,001 - 100,000	722	10,698,361			10,708,361	7	27,890	118	1,905	317
$100,001 AND OVER	124	4,480,544			4,481,544	6	55,708	11	249	43
Taxable Returns	130,141	$505,306,321	34,982	$23,692,260	$528,998,581	9,039	$1,269,905	6,544	$ 99,713	$77,782
Total All Returns	159,602	$568,413,728	64,571	$30,838,049	$599,251,777	21,094	$2,680,690	7,034	$106,195	$77,782

1977 INDIVIDUAL INCOME TAX RETURNS BY SIZE OF MINNESOTA TAXABLE INCOME

TABLE 20

MARRIED PERSONS FILING SEPARATELY ON THE COMBINED RETURN

MINNESOTA TAXABLE INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
No Tax Returns	94,796	$ 290,233,429	$ 195,924,537	$ 26,082,119	$ 97,006,413	48,220	$ 3,385,437	$ -0-
Taxable Returns								
$ 1 - 500	119,184	38,615,242	19,027,129	8,354,993	14,461,372	2,823	27,822	227,213
501 - 1,000	42,290	48,209,053	34,730,758	1,537,611	31,442,166	1,973	16,186	552,898
1,001 - 2,000	81,038	183,408,678	153,955,393	8,802,194	122,923,469	5,917	482,888	2,521,249
2,001 - 3,000	86,819	324,721,590	291,583,746	20,384,679	216,991,840	14,416	1,423,898	5,752,655
3,001 - 4,000	81,502	409,335,585	386,111,739	27,274,171	284,866,737	22,555	1,748,443	10,251,421
4,001 - 5,000	78,158	499,330,443	484,220,865	45,998,839	351,900,733	29,141	2,025,328	15,765,917
5,001 - 6,000	78,462	613,498,806	602,485,481	63,996,427	431,707,039	36,663	2,386,528	22,877,478
6,001 - 7,000	80,094	748,630,282	741,570,867	86,896,688	520,709,435	46,205	2,830,181	31,133,112
7,001 - 8,000	79,335	868,872,951	863,707,496	109,029,620	594,825,222	57,729	3,304,113	38,936,464
8,001 - 9,000	75,422	946,084,069	943,855,567	125,798,042	640,703,776	65,990	3,621,389	45,227,376
9,001 - 10,000	67,138	950,508,913	949,329,485	132,249,988	637,396,968	70,893	3,648,937	47,979,919
10,001 - 11,000	55,066	865,565,167	865,948,700	125,830,967	577,428,383	67,635	3,339,240	46,000,655
11,001 - 12,000	45,784	788,813,727	790,614,445	118,642,983	525,877,069	63,784	3,030,818	43,841,255
12,001 - 12,500	20,124	371,156,658	371,311,092	56,955,225	246,504,354	30,006	1,392,409	21,173,027
12,501 - 13,000	17,401	332,275,629	333,672,574	51,662,866	221,828,045	27,314	1,244,366	19,426,971
13,001 - 14,000	29,290	592,928,451	595,126,897	93,792,272	394,910,932	48,647	2,173,414	35,633,143
14,001 - 15,000	22,955	497,569,279	500,379,170	80,503,976	332,419,695	40,165	1,763,938	31,071,050
15,001 - 20,000	56,261	1,439,926,406	1,447,536,786	249,137,349	955,088,629	104,291	4,488,582	95,566,599
20,001 - 30,000	25,832	954,112,490	958,005,122	194,311,423	613,530,319	48,795	2,106,127	69,172,296
30,001 - 40,000	8,261	458,450,366	459,768,906	110,865,333	283,415,643	16,328	696,897	35,157,465
40,001 - 50,000	3,555	259,110,774	261,376,775	69,732,794	157,678,409	7,410	308,149	20,449,492
50,001 - 100,000	3,566	395,147,677	401,603,246	123,249,736	231,002,475	7,079	305,755	31,391,694
$100,001 AND OVER	649	174,968,319	206,979,556	61,334,342	123,739,781	1,096	53,449	17,932,430
Taxable Returns	1,158,186	$12,761,240,555	$12,662,901,795	$1,966,342,485	$8,511,352,491	816,855	$42,418,868	$688,041,791
Total All Returns	1,252,982	$13,051,473,984	$12,858,826,332	$1,992,424,604	$8,608,358,904	865,075	$45,804,306	$688,041,791

	Personal Deductions					Low Income Credit		Political Contributions Credit		$1 Checkoff
	Itemized		Standard							
MINNESOTA TAXABLE INCOME	NUMBER	AMOUNT	NUMBER	AMOUNT	TOTAL AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	AMOUNT
No-Tax Returns	60,532	$ 80,485,908	34,264	$ 4,852,918	$ 85,338,826	8,015	$ 875,869	614	$ 8,738	$ -0-
Taxable Returns										
$ 1 - 500	104,481	4,032,470	14,703	166,740	4,199,210	64	1,214	133	1,413	1,735
501 - 1,000	36,719	1,287,487	5,571	463,494	1,750,981					1,346
1,001 - 2,000	68,916	20,192,738	12,122	2,036,992	22,229,730					4,492
2,001 - 3,000	73,497	50,502,107	13,322	3,705,120	54,207,227	467	19,086	565	6,554	7,697
3,001 - 4,000	68,554	64,147,942	12,948	5,026,701	69,174,643	987	59,708	763	9,600	8,308
4,001 - 5,000	65,342	79,900,376	12,816	6,420,917	86,321,293	1,312	110,794	863	11,260	9,212
5,001 - 6,000	65,420	98,818,620	13,042	7,963,395	106,782,015	1,273	139,044	988	13,142	10,720
6,001 - 7,000	67,872	125,151,550	12,222	8,813,194	133,964,744	949	122,613	1,252	16,887	13,077
7,001 - 8,000	68,120	150,517,588	11,215	9,335,066	159,852,654	631	83,336	1,514	20,295	16,348
8,001 - 9,000	65,440	167,936,256	9,982	9,417,493	177,353,749	338	39,596	1,786	24,507	18,776
9,001 - 10,000	59,615	172,159,529	7,523	7,523,000	179,682,529	166	20,920	2,008	27,138	19,470
10,001 - 11,000	49,461	157,084,350	5,605	5,605,000	162,689,350	79	7,232	2,048	27,017	18,328
11,001 - 12,000	41,677	141,987,393	4,107	4,107,000	146,094,393	42	7,184	1,944	25,627	17,406
12,001 - 12,500	18,588	66,315,513	1,536	1,536,000	67,851,513	9	955	995	13,505	8,005
12,501 - 13,000	16,061	58,841,663	1,340	1,340,000	60,181,663	5	1,569	916	11,752	7,217
13,001 - 14,000	27,254	104,387,693	2,036	2,036,000	106,423,693	11	2,560	1,660	21,400	12,931
14,001 - 15,000	21,596	86,096,499	1,359	1,359,000	87,455,499			1,384	17,920	10,629
15,001 - 20,000	53,688	240,737,808	2,573	2,573,000	243,310,808	22	11,374	4,499	59,865	28,807
20,001 - 30,000	25,078	149,409,380	754	754,000	150,163,380	19	7,921	3,242	46,073	13,211
30,001 - 40,000	8,087	65,313,930	174	174,000	65,487,930	14	10,804	1,288	19,450	3,712
40,001 - 50,000	3,509	33,919,572	46	46,000	33,965,572	12	15,023	623	9,392	1,563
50,001 - 100,000	3,533	47,318,035	33	33,000	47,351,035	11	20,598	591	9,724	1,546
$100,001 AND OVER	644	21,900,433	5	5,000	21,905,433	4	22,081	89	1,581	239
Taxable Returns	1,013,152	$2,107,958,932	145,034	$80,440,112	$2,188,399,044	6,415	$ 703,623	29,151	$394,111	$234,775
Total All Returns	1,073,684	$2,188,444,840	179,298	$85,293,030	$2,273,737,870	14,430	$1,579,493	29,765	$402,849	$234,775

1977 INDIVIDUAL INCOME TAX RETURNS BY SIZE OF MINNESOTA TAXABLE INCOME

TABLE 21

MARRIED PERSONS FILING SEPARATELY ON TWO RETURNS

MINNESOTA TAXABLE INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
No-Tax Returns	3,916	$ 14,736,658	$ 7,935,343	$ 1,148,860	$ 5,888,990	2,173	$118,700	$ -0-
Taxable Returns								
$ 1 - 500	212	740,536	279,964	150,166	50,775	26	[illegible]	[illegible]
501 - 1,000	429	1,984,703	463,467	67,350	333,206	9	[illegible]	[illegible]
1,001 - 2,000	2,050	7,759,345	4,220,077	420,762	3,138,904	82	[illegible]	[illegible]
2,001 - 3,000	2,477	11,801,502	8,410,067	817,850	6,175,907	489	[illegible]	[illegible]
3,001 - 4,000	2,247	12,809,247	10,498,701	1,045,696	7,836,763	738	[illegible]	[illegible]
4,001 - 5,000	2,179	15,268,096	13,319,140	1,502,379	9,793,768	779	[illegible]	[illegible]
5,001 - 6,000	2,084	16,896,803	15,654,954	1,814,271	11,433,658	956	[illegible]	[illegible]
6,001 - 7,000	1,946	18,254,601	17,439,703	2,149,469	12,049,268	1,019	[illegible]	[illegible]
7,001 - 8,000	1,692	18,605,412	17,846,500	2,373,622	12,447,292	1,093	[illegible]	[illegible]
8,001 - 9,000	1,436	17,966,662	17,268,215	2,437,356	12,168,906	1,010	[illegible]	[illegible]
9,001 - 10,000	1,165	16,065,817	15,896,090	2,322,436	11,065,961	923	[illegible]	[illegible]
10,001 - 11,000	918	14,160,615	13,898,750	2,120,061	9,624,755	813	[illegible]	[illegible]
11,001 - 12,000	740	12,685,969	12,350,924	1,937,684	8,492,413	912	[illegible]	[illegible]
12,001 - 12,500	318	5,840,633	5,653,375	919,626	3,892,458	401	[illegible]	[illegible]
12,501 - 13,000	276	5,221,239	5,174,802	855,965	3,934,463	438	[illegible]	[illegible]
13,001 - 14,000	409	8,639,036	8,367,585	1,449,137	5,909,738	600	[illegible]	[illegible]
14,001 - 15,000	307	6,610,498	6,593,528	1,165,171	6,436,350	672	[illegible]	[illegible]
15,001 - 20,000	611	15,324,667	15,278,656	2,735,853	10,276,869	1,037	[illegible]	[illegible]
20,001 - 30,000	204	7,533,089	7,423,524	1,634,397	6,769,133	523	[illegible]	[illegible]
30,001 - 40,000	40	2,268,404	2,229,470	593,860	1,588,636	43	[illegible]	[illegible]
40,001 - 50,000	21	1,847,757	1,457,923	520,963	936,389	29	[illegible]	[illegible]
50,001 - 100,000	24	3,739,275	2,000,773	1,013,460	1,344,531	23	[illegible]	[illegible]
$100,001 AND OVER			851,200	103,630	389,596	8	[illegible]	[illegible]
Taxable Returns	21,785	$222,013,586	$203,622,996	$30,162,161	$161,993,807	12,208	$888,275	$9,002,[illegible]
Total All Returns	25,701	$236,750,244	$211,558,339	$31,310,229	$168,887,877	14,381	[illegible]	[illegible]

MINNESOTA TAXABLE INCOME	Personal Deductions					Low Income Credit		Political Contribution Credit		[illegible] Checkoff
	Itemized		Standard		TOTAL AMOUNT					
	NUMBER	AMOUNT	NUMBER	AMOUNT		NUMBER	AMOUNT	NUMBER	AMOUNT	AMOUNT
No-Tax Returns	1,550	$ 1,982,052	2,366	$ 383,245	$ 2,366,097	579	$ 80,229	50	$ 537	$ -0-
Taxable Returns										
$ 1 - 500	111	107,589	101	3,896	111,485	0	0	37	202	[illegible]
501 - 1,000	134	40,810	295	29,035	69,819	0	0			[illegible]
1,001 - 2,000	651	436,683	1,599	238,068	672,751	14	287	[illegible]	[illegible]	[illegible]
2,001 - 3,000	903	976,972	1,574	434,290	1,411,262	35	3,473	[illegible]	[illegible]	[illegible]
3,001 - 4,000	857	1,077,804	1,700	538,463	1,616,267	78	6,263	[illegible]	[illegible]	[illegible]
4,001 - 5,000	840	1,359,820	1,333	663,219	2,023,039	119	12,944	[illegible]	[illegible]	[illegible]
5,001 - 6,000	825	1,640,628	1,250	764,397	2,407,025	78	8,427	[illegible]	[illegible]	[illegible]
6,001 - 7,000	865	1,861,263	1,081	779,731	2,640,994	50	6,446	[illegible]	[illegible]	[illegible]
7,001 - 8,000	789	2,026,923	903	751,751	2,778,674	29	4,186	[illegible]	[illegible]	[illegible]
8,001 - 9,000	760	2,025,686	676	636,187	2,661,873	15	3,359	[illegible]	[illegible]	[illegible]
9,001 - 10,000	697	2,045,623	460	460,000	2,515,623			[illegible]	[illegible]	[illegible]
10,001 - 11,000	596	1,818,967	322	322,000	2,140,967	7	532	[illegible]	[illegible]	[illegible]
11,001 - 12,000	532	1,720,850	200	200,000	1,920,850			[illegible]	[illegible]	[illegible]
12,001 - 12,500	221	744,291	97	97,000	841,291			[illegible]	[illegible]	[illegible]
12,501 - 13,000	213	739,396	63	63,000	802,396			[illegible]	[illegible]	[illegible]
13,001 - 14,000	328	1,327,740	81	81,000	1,408,740			[illegible]	[illegible]	[illegible]
14,001 - 15,000	238	923,027	69	69,000	992,027			[illegible]	[illegible]	[illegible]
15,001 - 20,000	531	2,188,140	80	80,000	2,268,140			[illegible]	[illegible]	[illegible]
20,001 - 30,000	195	1,060,996	9	9,000	1,069,996			[illegible]	[illegible]	[illegible]
30,001 - 40,000	35	245,775	7	7,000	250,775			[illegible]	[illegible]	[illegible]
40,001 - 50,000	19	192,500			194,500			8	100	[illegible]
50,001 - 100,000	24	701,446			520,782					[illegible]
$100,001 AND OVER					292,646					[illegible]
Taxable Returns	10,373	$25,333,803	11,412	$6,238,867	$31,572,670	421	$ [illegible]	[illegible]	[illegible]	[illegible]
Total All Returns	11,923	$27,315,855	13,778	$6,622,252	$33,938,107	1,000	[illegible]	[illegible]	[illegible]	[illegible]

1977 INDIVIDUAL INCOME TAX RETURNS BY SIZE OF MINNESOTA TAXABLE INCOME

TABLE 22

SINGLE FILERS

MINNESOTA TAXABLE INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	NUMBER OF DEPENDENTS	PERSONAL CREDITS	TAX LIABILITY
No-Tax Returns	192,219	$ 468,977,345	$ 361,046,912	$ 32,867,639	$ 255,152,568	26,983	$ 4,535,916	$ -0-
Taxable Returns								
$ 1 - 500	3,370	9,939,996	3,032,027	1,801,898	642,137	99	33,912	272,627
501 - 1,000	5,115	18,807,432	9,628,876	834,307	4,006,324	51	37,503	107,776
1,001 - 2,000	91,218	207,032,473	176,392,618	12,104,120	138,720,658	942	1,771,148	1,584,679
2,001 - 3,000	76,750	274,504,243	248,885,380	19,460,035	189,667,791	3,552	1,799,138	4,332,140
3,001 - 4,000	63,550	290,513,273	282,612,552	27,224,299	212,372,527	5,506	1,499,264	6,671,330
4,001 - 5,000	61,441	372,950,801	366,687,771	39,888,341	278,000,731	7,590	1,526,722	11,285,099
5,001 - 6,000	56,024	412,987,595	411,758,079	49,886,165	307,689,872	9,663	1,424,926	16,269,104
6,001 - 7,000	49,689	432,285,679	435,521,407	57,504,309	322,445,490	10,549	1,293,489	19,509,647
7,001 - 8,000	42,622	433,883,716	435,218,877	62,033,063	319,050,736	9,624	1,117,362	21,387,483
8,001 - 9,000	34,347	397,167,287	401,427,927	60,937,799	291,361,950	8,167	906,542	21,314,650
9,001 - 10,000	25,840	337,839,549	341,329,986	54,541,953	244,946,307	6,717	694,551	19,095,422
10,001 - 11,000	19,776	286,013,566	289,534,121	48,354,104	207,292,570	5,717	545,919	17,132,251
11,001 - 12,000	14,845	234,656,237	239,247,481	41,566,154	170,411,750	4,772	421,183	14,761,771
12,001 - 12,500	5,922	100,872,471	101,952,141	10,260,471	72,506,923	2,053	170,749	6,453,789
12,501 - 13,000	5,062	89,689,201	90,964,754	16,479,510	64,490,915	1,878	148,860	5,853,945
13,001 - 14,000	7,901	149,269,678	150,451,216	27,889,535	106,443,094	3,209	240,351	9,946,703
14,001 - 15,000	5,509	111,961,856	113,121,741	21,545,678	79,723,594	2,582	174,506	7,709,155
15,001 - 20,000	10,319	248,304,868	249,714,028	49,967,265	173,648,894	5,313	347,027	17,760,091
20,001 - 30,000	3,417	123,950,664	119,933,212	25,739,928	80,672,717	1,884	124,224	9,182,011
30,001 - 40,000	848	46,650,131	46,222,029	12,166,187	28,829,564	566	34,006	3,642,879
40,001 - 50,000	328	22,542,361	22,704,926	6,036,233	14,175,847	221	13,021	1,829,620
50,001 - 100,000	433	63,009,081	37,570,132	10,809,139	22,385,908	224	13,777	2,827,762
$100,001 AND OVER			26,111,778	6,519,055	17,435,152	48	3,253	1,622,989
Taxable Returns	581,322	$4,668,832,238	$4,596,502,987	$671,529,548	$3,344,921,451	90,927	$14,341,443	$220,552,935
Total All Returns	773,541	$5,137,809,583	$4,957,549,899	$704,397,187	$3,600,074,019	117,910	$18,877,359	$220,552,935

	Personal Deductions									
	Itemized		Standard			Low Income Credit		Political Contributions Credit		$1 Checkoff
MINNESOTA TAXABLE INCOME	NUMBER	AMOUNT	NUMBER	AMOUNT	TOTAL AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	AMOUNT
No-Tax Returns	35,201	$ 65,814,081	157,018	$ 24,874,284	$ 90,688,365	67,948	$4,812,573	1,324	$ 9,844	$ -0-
Taxable Returns										
1 - 500	1,506	2,001,559	1,706	63,621	2,065,180	4	190	11	90	625
501 - 1,000	437	362,908	4,678	405,437	768,245	21	189	14	85	879
1,001 - 2,000	9,108	11,847,455	82,110	13,720,385	25,567,840	671	11,175	536	3,394	17,309
2,001 - 3,000	16,462	23,252,704	60,288	16,484,850	39,737,554	2,206	88,570	912	7,114	15,297
3,001 - 4,000	18,426	25,828,310	44,126	17,187,416	43,015,726	8,975	814,081	899	7,637	12,559
4,001 - 5,000	16,736	28,524,419	44,705	22,274,280	50,798,699	16,792	1,140,559	1,020	9,229	12,862
5,001 - 6,000	16,296	29,950,857	34,728	24,231,115	54,181,972	3,730	277,512	1,060	9,728	11,769
6,001 - 7,000	15,339	30,827,237	34,350	24,744,371	55,571,608	1,474	145,528	1,084	10,077	10,866
7,001 - 8,000	13,821	30,196,178	28,801	23,938,900	54,135,078	490	53,342	989	9,241	9,863
8,001 - 9,000	11,764	27,859,055	22,583	21,269,123	49,128,178	154	10,038	1,021	9,098	8,512
9,001 - 10,000	10,336	26,035,724	15,506	15,506,003	41,541,724	84	10,017	904	8,475	6,625
10,001 - 11,000	8,836	22,947,447	10,940	10,940,000	33,887,447			760	6,843	5,106
11,001 - 12,000	7,206	19,626,577	7,643	7,643,000	27,269,577			661	6,091	4,040
12,001 - 12,500	2,991	8,255,767	2,929	2,929,000	11,184,767			280	2,510	1,657
12,501 - 13,000	2,737	7,669,329	2,325	2,325,000	9,994,329			252	2,295	1,379
13,001 - 14,000	4,296	12,513,587	3,605	3,605,000	16,118,587			399	3,673	2,276
14,001 - 15,000	3,235	9,578,469	2,274	2,274,000	11,852,469			293	2,675	1,515
15,001 - 20,000	6,760	22,566,869	3,551	3,551,000	26,117,869			576	5,072	2,702
20,001 - 30,000	2,658	12,761,567	759	759,000	13,520,567			219	1,946	761
30,001 - 40,000	716	5,092,278	134	134,000	5,226,278	8	36,218	111	999	156
40,001 - 50,000	205	2,457,846	35	35,000	2,492,846					43
50,001 - 100,000	356	6,455,656	56	56,000	4,375,085					49
$100,001 AND OVER			21	21,000	2,157,571					16
Taxable Returns	168,391	$367,431,678	412,931	$214,097,498	$581,529,176	34,609	$2,595,426	12,001	$106,279	$126,846
Total All Returns	203,592	$433,245,759	569,949	$238,971,782	$672,217,541	102,557	$7,408,000	13,325	$116,124	$126,846

INDIVIDUAL INCOME TAX RETURNS: CALENDAR YEARS 1973-1977 BY SIZE OF MINNESOTA TAXABLE INCOME

TABLE 23

NUMBER OF FILERS

Minnesota Taxable Income	1973	1974	1975	1976	1977	% Change 1976/1977
Total No-Tax Returns	250,513	258,650	346,577	345,374	349,981	1.3%
Taxable Returns						
$ 1 - 500	72,903	74,813	91,079	86,030	123,416	43.5%
501 - 1,000	54,128	53,360	48,446	48,543	48,656	.2
1,001 - 2,000	205,201	208,937	172,833	174,025	177,216	1.8
2,001 - 3,000	194,293	199,307	167,369	170,480	173,096	1.5
3,001 - 4,000	172,526	173,017	149,834	150,125	152,883	1.8
4,001 - 5,000	166,916	163,678	151,313	150,495	150,739	.2
5,001 - 6,000	154,806	154,675	148,691	146,323	146,417	.1
6,001 - 7,000	140,936	142,620	139,423	138,740	142,584	2.8
7,001 - 8,000	122,551	125,325	125,633	128,325	134,797	5.0
8,001 - 9,000	100,508	106,628	108,642	113,143	123,101	8.8
9,001 - 10,000	73,960	83,715	89,242	96,884	105,837	9.2
10,001 - 11,000	54,447	64,217	70,720	80,915	87,571	8.2
11,001 - 12,000	39,560	48,541	55,457	67,191	72,514	7.9
12,001 - 12,500	15,451	18,925	22,720	28,820	31,743	10.1
12,501 - 13,000	13,196	16,131	19,152	24,862	27,606	11.0
13,001 - 14,000	20,336	25,537	31,065	41,205	46,412	12.6
14,001 - 15,000	14,684	18,566	22,786	31,422	36,098	14.9
15,001 - 20,000	34,642	43,531	52,264	72,522	86,544	19.3
20,001 - 30,000	21,643	26,076	26,837	33,081	37,612	13.7
30,001 - 40,000	7,224	9,297	8,925	10,357	11,277	8.9
40,001 - 50,000	2,734	3,687	3,639	4,350	4,765	9.5
50,001 - 100,000	2,539	3,656	3,588	4,255	4,659	9.5
$100,001 AND OVER	406	536	602	723	870	20.3
Total Taxable Returns	1,685,590	1,764,775	1,710,260	1,802,816	1,926,416	6.9%
Total All Returns	1,936,103	2,023,425	2,056,837	2,148,190	2,276,397	6.0%

TABLE 24

MINNESOTA GROSS INCOME

Minnesota Taxable Income	1973	1974	1975	1976	1977	% Change 1976/1977
Total No-Tax Returns	$ 378,631,392	$ 398,797,895	$ 745,839,393	$ 731,143,253	$ 734,917,881	.5%
Taxable Returns						
$ 1 - 500	$ 19,855,678	$ 20,047,712	$ 20,212,479	$ 20,135,888	$ 28,729,700	42.7%
501 - 1,000	47,256,974	46,568,699	41,666,367	40,975,219	41,951,072	2.4
1,001 - 2,000	396,995,764	405,855,852	334,004,035	334,059,577	342,783,754	2.6
2,001 - 3,000	649,449,401	668,776,196	564,424,256	568,677,649	580,472,576	2.1
3,001 - 4,000	828,628,394	833,693,571	727,460,443	717,499,422	730,086,911	1.8
4,001 - 5,000	1,046,835,682	1,027,347,531	950,401,297	930,037,411	929,730,240	*
5,001 - 6,000	1,204,486,228	1,202,694,340	1,151,275,634	1,117,482,444	1,113,970,001	-.3
6,001 - 7,000	1,313,705,047	1,327,710,996	1,293,380,236	1,269,737,669	1,301,375,976	2.5
7,001 - 8,000	1,325,658,280	1,360,232,101	1,358,528,915	1,375,187,644	1,441,920,550	4.9
8,001 - 9,000	1,233,791,617	1,317,956,547	1,343,724,558	1,390,263,253	1,513,011,852	8.8
9,001 - 10,000	1,017,733,029	1,160,322,682	1,239,488,925	1,343,296,986	1,472,203,452	9.6
10,001 - 11,000	826,975,637	981,457,572	1,083,664,961	1,241,187,444	1,353,189,453	9.0
11,001 - 12,000	656,975,627	811,876,230	930,332,525	1,128,554,837	1,231,500,132	9.1
12,001 - 12,500	273,735,078	337,535,266	406,747,441	515,502,649	576,331,727	11.8
12,501 - 13,000	243,301,121	299,314,811	356,406,595	462,834,726	521,157,479	12.6
13,001 - 14,000	394,602,009	501,592,486	613,585,995	811,549,975	928,971,158	14.5
14,001 - 15,000	306,385,788	390,405,575	483,516,155	665,838,921	776,365,423	16.6
15,001 - 20,000	851,410,835	1,076,111,780	1,311,269,807	1,812,463,764	2,198,557,693	21.3
20,001 - 30,000	762,941,146	915,415,080	971,289,912	1,191,540,602	1,377,596,318	15.6
30,001 - 40,000	372,104,155	471,693,141	475,518,068	560,546,501	622,532,365	11.1
40,001 - 50,000	186,896,466	246,747,864	260,049,995	315,326,872	347,617,960	10.2
50,001 - 100,000	265,607,024	371,346,548	379,360,626	468,419,304	523,558,935	11.8
$100,001 AND OVER	132,333,296	149,150,676	175,037,172	235,838,256	270,796,326	14.8
Total Taxable Returns	$14,357,664,276	$15,923,853,256	$16,471,746,397	$18,516,957,013	$20,224,411,053	9.2%
Total All Returns	$14,736,295,668	$16,322,651,151	$17,217,585,790	$19,248,100,266	$20,959,328,934	8.9%

INDIVIDUAL INCOME TAX RETURNS: CALENDAR YEARS 1973-1977
BY SIZE OF MINNESOTA TAXABLE INCOME

TABLE 25

FEDERAL INCOME TAX DEDUCTIONS

Minnesota Taxable Income	1973	1974	1975	1976	1977	% Change 1976/1977
Total No-Tax Returns	$ 51,131,996	$ 52,946,613	$ 114,960,035	$ 81,791,592	$ 88,759,513	8.5%
Taxable Returns						
$ 1 - 500	$ 1,932,508	$ 1,863,274	$ 6,656,818	$ 3,863,404	$ 13,600,986	252.0%
501 - 1,000	3,586,665	3,595,873	2,613,826	2,255,875	2,738,833	21.4
1,001 - 2,000	34,521,184	36,123,892	25,222,509	22,769,762	22,772,424	*
2,001 - 3,000	63,774,449	67,398,317	50,259,603	44,629,994	44,344,757	-.6
3,001 - 4,000	91,782,948	95,190,209	76,698,243	67,566,426	60,967,359	-9.8
4,001 - 5,000	127,364,934	128,609,297	111,025,024	99,797,740	94,335,635	-5.5
5,001 - 6,000	154,478,501	159,336,382	144,691,123	131,952,634	124,652,269	-5.5
6,001 - 7,000	174,212,673	182,135,363	171,402,436	161,104,999	157,888,923	-2.0
7,001 - 8,000	178,880,505	190,934,094	185,796,958	184,134,656	187,265,668	1.7
8,001 - 9,000	169,303,445	188,983,861	188,669,917	192,568,797	206,445,620	7.2
9,001 - 10,000	142,379,706	169,057,443	177,312,413	191,161,676	209,176,782	9.4
10,001 - 11,000	117,411,160	145,616,345	157,937,929	179,970,956	199,333,832	10.8
11,001 - 12,000	94,838,810	122,498,356	138,278,713	167,537,494	186,629,744	11.4
12,001 - 12,500	40,109,753	51,512,144	61,452,319	77,257,797	89,328,384	15.6
12,501 - 13,000	35,889,125	46,051,385	54,089,322	70,352,723	81,462,775	15.8
13,001 - 14,000	58,796,022	78,700,853	95,359,970	124,242,801	147,515,712	18.7
14,001 - 15,000	45,912,349	61,682,849	76,533,350	104,198,451	125,717,596	20.7
15,001 - 20,000	133,796,559	176,619,599	221,467,616	300,180,684	376,843,452	25.5
20,001 - 30,000	138,727,647	166,442,714	190,347,562	227,810,036	273,787,719	20.2
30,001 - 40,000	78,886,521	97,559,510	108,302,704	129,404,716	148,102,615	14.4
40,001 - 50,000	44,144,269	56,243,471	66,705,870	81,483,614	90,860,149	11.5
50,001 - 100,000	70,485,847	95,605,127	107,441,778	136,076,896	158,686,287	16.6
$100,001 AND OVER	39,324,996	43,361,282	49,072,345	68,128,882	79,388,007	16.5
Total Taxable Returns	$2,040,540,576	$2,365,121,640	$2,467,338,348	$2,768,451,013	$3,081,845,529	11.3%
Total All Returns	$2,091,672,572	$2,418,068,253	$2,582,298,383	$2,850,242,605	$3,170,605,042	11.2%

TABLE 26

TOTAL AMOUNT OF PERSONAL DEDUCTIONS

Minnesota Taxable Income	1973	1974	1975	1976	1977	% Change 1976/1977
Total No-Tax Returns	$ 145,864,886	$ 162,647,875	$ 219,851,197	$ 230,205,851	$ 248,646,484	8.0%
Taxable Returns						
$ 1 - 500	$ 1,905,788	$ 2,098,719	$ 3,510,148	$ 4,333,079	$ 11,535,358	166.2%
501 - 1,000	3,279,922	3,123,592	2,838,101	2,467,545	2,800,720	13.5
1,001 - 2,000	50,808,839	52,212,143	46,580,858	46,924,910	50,664,311	8.0
2,001 - 3,000	101,725,675	105,186,683	97,714,813	99,896,554	105,166,066	5.3
3,001 - 4,000	133,134,947	133,657,665	125,826,733	124,182,080	129,210,900	4.0
4,001 - 5,000	168,175,329	161,773,671	158,266,525	153,231,310	157,285,488	2.6
5,001 - 6,000	198,822,014	192,978,329	189,093,347	180,965,641	184,266,989	1.8
6,001 - 7,000	223,649,485	218,771,944	216,391,171	207,473,020	217,007,703	4.6
7,001 - 8,000	229,137,172	230,522,444	231,886,219	229,481,276	244,404,945	6.5
8,001 - 9,000	211,616,104	223,471,758	232,860,199	237,092,126	261,132,149	10.1
9,001 - 10,000	174,301,058	197,285,861	215,285,031	232,484,468	258,510,541	11.2
10,001 - 11,000	139,046,572	162,935,710	184,328,164	212,399,280	235,532,044	10.9
11,001 - 12,000	108,182,037	132,303,407	155,443,432	189,349,365	211,994,979	12.0
12,001 - 12,500	44,406,894	54,249,655	67,021,468	85,246,461	98,202,213	15.2
12,501 - 13,000	39,219,246	47,642,792	58,192,276	75,566,903	87,830,655	16.2
13,001 - 14,000	61,759,610	78,796,498	99,566,021	131,870,184	155,754,646	18.1
14,001 - 15,000	47,924,177	59,956,859	77,177,529	106,658,860	127,921,941	19.9
15,001 - 20,000	127,282,946	158,715,215	203,240,081	282,994,144	353,749,535	25.0
20,001 - 30,000	104,341,094	123,490,820	140,960,032	177,817,618	212,099,609	19.3
30,001 - 40,000	46,593,931	56,273,730	62,556,874	76,376,710	88,177,056	15.5
40,001 - 50,000	21,671,378	27,117,144	31,974,858	41,081,085	45,480,488	10.7
50,001 - 100,000	31,282,791	40,340,027	41,028,115	57,768,224	62,943,263	9.0
$100,001 AND OVER	19,153,388	18,964,632	22,673,664	28,596,708	28,827,212	.8
Total Taxable Returns	$2,287,420,397	$2,481,869,298	$2,664,415,659	$2,984,257,551	$3,330,498,811	11.6%
Total All Returns	$2,433,285,283	$2,644,517,173	$2,884,266,856	$3,214,463,402	$3,579,145,295	11.3%

INDIVIDUAL INCOME TAX RETURNS: CALENDAR YEARS 1973-1977
BY SIZE OF MINNESOTA TAXABLE INCOME

TABLE 27

NUMBER OF FILERS USING ITEMIZED DEDUCTIONS

Minnesota Taxable Income	1973	1974	1975	1976	1977	% Change 1976/1977
Total No-Tax Returns	65,004	70,525	118,968	115,406	126,744	9.8%
Taxable Returns						
$ 1 - 500	57,842	61,084	77,895	74,526	106,590	43.0%
501 - 1,000	37,135	38,146	37,005	38,235	37,483	-2.0
1,001 - 2,000	79,180	80,701	76,680	79,223	79,625	.5
2,001 - 3,000	93,861	95,775	91,883	94,246	94,631	.4
3,001 - 4,000	93,202	93,122	89,703	90,677	91,229	.6
4,001 - 5,000	96,112	93,661	91,099	89,373	88,766	-.7
5,001 - 6,000	98,183	95,412	93,344	90,201	89,070	-1.3
6,001 - 7,000	95,364	94,372	92,971	90,502	91,298	.9
7,001 - 8,000	87,228	87,732	88,023	87,848	90,710	3.3
8,001 - 9,000	75,025	78,153	79,566	80,964	86,897	7.3
9,001 - 10,000	59,274	66,769	69,840	74,573	80,136	7.5
10,001 - 11,000	45,091	52,887	56,860	64,682	68,868	6.5
11,001 - 12,000	33,667	41,108	46,246	55,440	59,134	6.7
12,001 - 12,500	13,312	16,344	19,400	24,342	26,564	9.1
12,501 - 13,000	11,511	14,077	16,494	21,270	23,383	9.9
13,001 - 14,000	17,834	22,465	27,249	35,764	39,898	11.6
14,001 - 15,000	12,996	16,434	20,247	27,873	31,807	14.1
15,001 - 20,000	30,573	38,988	47,672	66,254	79,195	19.5
20,001 - 30,000	19,510	23,634	25,185	31,279	35,797	14.4
30,001 - 40,000	6,748	8,607	8,528	10,015	10,909	8.9
40,001 - 50,000	2,601	3,477	3,525	4,235	4,664	10.1
50,001 - 100,000	2,472	3,523	3,498	4,177	4,560	9.2
$100,001 AND OVER	403	524	581	715	843	17.9
Total Taxable Returns	1,069,124	1,126,985	1,163,494	1,236,414	1,322,057	6.9%
Total All Returns	1,134,128	1,197,510	1,282,462	1,351,820	1,448,801	7.2%

TABLE 28

AMOUNT OF ITEMIZED DEDUCTIONS

Minnesota Taxable Income	1973	1974	1975	1976	1977	% Change 1976/1977
Total No-Tax Returns	$ 130,214,780	$ 147,368,914	$ 184,559,588	$ 192,288,657	$ 211,390,248	9.9%
Taxable Returns						
$ 1 - 500	$ 1,493,942	$ 1,727,392	$ 3,261,515	$ 4,094,639	$ 11,292,733	175.8%
501 - 1,000	1,847,693	1,840,800	1,870,226	1,598,400	1,853,311	15.9
1,001 - 2,000	29,679,764	30,692,164	30,538,744	31,066,314	34,335,828	10.5
2,001 - 3,000	74,108,158	76,739,112	77,039,507	78,995,327	83,614,621	5.8
3,001 - 4,000	102,377,888	102,718,295	102,409,924	101,044,069	105,221,085	4.1
4,001 - 5,000	132,888,086	126,850,003	128,211,315	122,724,923	126,362,412	3.0
5,001 - 6,000	164,323,932	156,873,128	155,361,992	146,723,609	149,276,436	1.7
6,001 - 7,000	190,833,100	184,016,380	182,942,331	172,727,509	180,044,857	4.2
7,001 - 8,000	199,810,916	199,293,850	200,646,835	195,838,184	207,742,402	6.1
8,001 - 9,000	187,625,973	196,650,247	205,491,067	206,774,994	227,012,067	9.8
9,001 - 10,000	159,615,058	180,329,861	195,883,031	210,173,468	232,809,541	10.8
10,001 - 11,000	129,693,572	151,607,710	170,468,164	196,166,280	216,829,044	10.5
11,001 - 12,000	102,289,037	124,871,407	146,232,432	177,598,365	198,614,979	11.8
12,001 - 12,500	42,268,894	51,668,655	63,701,468	80,768,461	93,023,213	15.2
12,501 - 13,000	37,534,246	45,588,792	55,534,276	71,974,903	83,607,655	16.2
13,001 - 14,000	59,257,610	75,724,498	95,750,021	126,429,184	149,240,646	18.0
14,001 - 15,000	46,236,177	57,824,859	74,638,529	103,109,860	123,630,941	19.9
15,001 - 20,000	123,213,946	154,175,215	198,648,081	276,726,144	346,400,535	25.2
20,001 - 30,000	102,208,094	121,048,820	139,308,032	176,015,618	210,284,609	19.5
30,001 - 40,000	46,117,931	55,583,730	62,159,874	76,034,710	87,809,056	15.5
40,001 - 50,000	21,538,378	26,907,144	31,860,858	40,966,085	45,379,488	10.8
50,001 - 100,000	31,215,791	40,207,027	40,938,115	57,690,224	62,844,263	8.9
$100,001 AND OVER	19,150,388	18,952,632	22,652,664	28,588,708	28,800,212	.7
Total Taxable Returns	$2,005,328,574	$2,181,891,721	$2,385,549,001	$2,683,829,978	$3,006,029,934	12.0%
Total All Returns	$2,135,543,354	$2,329,260,635	$2,570,108,589	$2,876,118,635	$3,217,420,182	11.9%

INDIVIDUAL INCOME TAX RETURNS: CALENDAR YEARS 1973-1977
BY SIZE OF MINNESOTA TAXABLE INCOME

TABLE 29

NUMBER OF FILERS USING THE STANDARD DEDUCTION

Minnesota Taxable Income	1973	1974	1975	1976	1977	% Change 1976/1977
Total No-Tax Returns	185,509	188,125	227,609	229,968	223,237	-2.9%
Taxable Returns						
$ 1 - 500	15,061	13,729	13,184	11,504	16,826	46.3%
501 - 1,000	16,993	15,214	11,441	10,308	11,173	8.4
1,001 - 2,000	126,021	128,236	96,153	94,802	97,594	2.9
2,001 - 3,000	100,432	103,532	75,486	76,234	78,465	2.9
3,001 - 4,000	79,324	79,895	60,131	59,448	61,654	3.7
4,001 - 5,000	70,804	70,017	60,214	61,122	61,973	1.4
5,001 - 6,000	56,623	59,263	55,347	56,122	57,347	2.2
6,001 - 7,000	45,572	48,248	46,452	48,238	51,286	6.3
7,001 - 8,000	35,323	37,593	37,610	40,477	44,087	8.9
8,001 - 9,000	25,483	28,475	29,076	32,179	36,204	12.5
9,001 - 10,000	14,686	16,956	19,402	22,311	25,701	15.2
10,001 - 11,000	9,356	11,330	13,860	16,233	18,703	15.2
11,001 - 12,000	5,893	7,433	9,211	11,751	13,380	13.9
12,001 - 12,500	2,139	2,581	3,320	4,478	5,179	15.7
12,501 - 13,000	1,685	2,054	2,658	3,592	4,223	17.6
13,001 - 14,000	2,502	3,072	3,816	5,441	6,514	19.7
14,001 - 15,000	1,688	2,132	2,539	3,549	4,291	20.9
15,001 - 20,000	4,069	4,543	4,592	6,268	7,349	17.2
20,001 - 30,000	2,133	2,442	1,652	1,802	1,815	.7
30,001 - 40,000	476	690	397	342	368	7.6
40,001 - 50,000	133	210	114	115	101	-12.2
50,001 - 100,000	70	133	90	78	99	26.9
$100,001 AND OVER		12	21	8	27	237.5
Total Taxable Returns	616,466	637,790	546,766	566,402	604,359	6.7%
Total All Returns	801,975	825,915	774,375	796,370	827,596	3.9%

TABLE 30

AMOUNT OF STANDARD DEDUCTIONS

Minnesota Taxable Income	1973	1974	1975	1976	1977	% Change 1976/1977
Total No-Tax Returns	$ 15,650,106	$ 15,278,961	$ 35,291,609	$ 37,917,194	$ 37,256,236	-1.7%
Taxable Returns						
$ 1 - 500	$ 411,846	$ 371,327	$ 248,633	$ 238,440	$ 242,625	1.8%
501 - 1,000	1,432,229	1,282,792	967,875	869,145	947,409	9.0
1,001 - 2,000	21,129,075	21,519,979	16,042,114	15,858,596	16,328,483	3.0
2,001 - 3,000	27,617,517	28,447,571	20,675,306	20,901,227	21,551,445	3.1
3,001 - 4,000	30,757,059	30,939,370	23,416,809	23,138,011	23,989,815	3.7
4,001 - 5,000	35,287,243	34,923,668	30,055,210	30,506,387	30,923,076	1.4
5,001 - 6,000	34,498,082	36,105,201	33,731,355	34,242,032	34,990,553	2.2
6,001 - 7,000	32,816,385	34,755,564	33,446,840	34,745,511	36,962,846	6.4
7,001 - 8,000	29,326,256	31,228,594	31,239,384	33,643,092	36,662,543	9.0
8,001 - 9,000	23,990,131	26,821,511	27,369,132	30,317,132	34,120,082	12.5
9,001 - 10,000	14,686,000	16,956,000	19,402,000	22,311,000	25,701,000	15.2
10,001 - 11,000	9,353,000	11,328,000	13,860,000	16,233,000	18,703,000	15.2
11,001 - 12,000	5,893,000	7,432,000	9,211,000	11,751,000	13,380,000	13.9
12,001 - 12,500	2,138,000	2,581,000	3,320,000	4,478,000	5,179,000	15.7
12,501 - 13,000	1,685,000	2,054,000	2,658,000	3,592,000	4,223,000	17.6
13,001 - 14,000	2,502,000	3,072,000	3,816,000	5,441,000	6,514,000	19.7
14,001 - 15,000	1,688,000	2,132,000	2,539,000	3,549,000	4,291,000	20.9
15,001 - 20,000	4,069,000	4,540,000	4,592,000	6,268,000	7,349,000	17.2
20,001 - 30,000	2,133,000	2,442,000	1,652,000	1,802,000	1,815,000	.7
30,001 - 40,000	476,000	690,000	397,000	342,000	368,000	7.6
40,001 - 50,000	133,000	210,000	114,000	115,000	101,000	-12.2
50,001 - 100,000	70,000	133,000	90,000	78,000	99,000	26.9
$100,001 AND OVER		12,000	21,000	8,000	27,000	237.5
Total Taxable Returns	$282,091,823	$299,977,577	$278,866,658	$300,427,573	$324,468,877	8.0%
Total All Returns	$297,741,929	$315,256,538	$314,158,267	$338,344,767	$361,725,113	6.9%

INDIVIDUAL INCOME TAX RETURNS: CALENDAR YEARS 1973-1977
BY SIZE OF MINNESOTA TAXABLE INCOME

TABLE 31

TAXABLE INCOME

Minnesota Taxable Income	1973	1974	1975	1976	1977	% Change 1976/1977
Total No-Tax Returns	$ 212,259,391	$ 211,533,875	$ 480,831,669	$ 462,304,587	$ 448,735,673	-2.9%
Taxable Returns						
$ 1 - 500	$ 16,471,490	$ 16,578,440	$ 15,196,992	$ 15,391,636	$ 15,259,967	-.9%
501 - 1,000	40,390,387	39,849,234	36,214,440	36,251,799	36,411,519	.4
1,001 - 2,000	311,665,741	317,519,817	262,200,668	264,364,905	269,347,019	1.9
2,001 - 3,000	483,949,277	496,191,196	416,449,840	424,151,101	430,961,753	1.6
3,001 - 4,000	603,710,499	604,845,697	524,935,467	525,750,916	535,112,464	1.8
4,001 - 5,000	751,295,419	736,964,563	681,109,748	677,008,361	678,109,117	.2
5,001 - 6,000	851,185,713	850,379,629	817,491,164	804,564,169	805,050,743	.1
6,001 - 7,000	915,842,889	926,803,689	905,586,629	901,159,650	926,479,350	2.8
7,001 - 8,000	917,640,603	938,775,563	940,845,738	961,571,712	1,010,249,937	5.1
8,001 - 9,000	852,872,068	905,500,928	922,194,442	960,602,330	1,045,434,083	8.8
9,001 - 10,000	701,052,265	793,979,378	846,891,481	919,650,842	1,004,516,129	9.2
10,C01 - 11,000	570,517,905	672,905,517	741,398,868	848,817,208	918,323,577	8.2
11,001 - 12,000	453,954,780	557,074,467	636,610,380	771,667,978	832,875,409	7.9
12,001 - 12,500	189,218,431	231,773,467	278,273,654	352,998,391	388,801,130	10.1
12,501 - 13,000	168,192,750	205,620,634	244,124,997	316,915,100	351,864,049	11.0
13,001 - 14,000	274,046,377	344,095,135	418,660,004	555,436,990	625,700,800	12.7
14,001 - 15,000	212,549,262	268,765,867	329,805,276	454,981,610	522,725,885	14.9
15,001 - 20,000	590,331,330	740,776,966	886,562,110	1,229,288,936	1,467,964,706	19.4
20,001 - 30,000	519,872,405	625,481,546	639,982,318	785,912,948	891,708,990	13.5
30,001 - 40,000	246,623,703	317,859,901	305,058,490	354,765,075	386,252,694	8.9
40,001 - 50,000	121,080,819	163,387,249	161,369,267	192,762,173	211,277,323	9.6
50,001 - 100,000	163,838,386	235,401,394	230,890,733	274,574,184	301,929,385	10.0
$100,001 AND OVER	73,854,912	86,824,762	103,291,163	139,112,666	162,581,107	16.9
Total Taxable Returns	$10,030,157,411	$11,077,355,039	$11,345,143,869	$12,767,700,680	$13,818,937,136	8.2%
Total All Returns	$10,242,416,802	$11,288,888,914	$11,825,975,538	$13,230,005,267	$14,267,672,809	7.8%

TABLE 32

NUMBER OF DEPENDENTS

Minnesota Taxable Income	1973	1974	1975	1976	1977	% Change 1976/1977
Total No-Tax Returns	108,635	116,344	171,115	155,531	146,984	-5.5%
Taxable Returns						
$ 1 - 500	2,723	2,502	2,654	2,894	3,437	18.8%
501 - 1,000	3,229	2,282	2,202	2,266	2,087	-7.9
1,001 - 2,000	12,929	8,698	7,888	7,015	7,070	.8
2,001 - 3,000	33,956	31,584	23,744	21,306	20,822	-2.3
3,001 - 4,000	60,625	56,314	40,378	35,829	35,056	-2.2
4,001 - 5,000	80,454	73,636	56,225	49,134	46,064	-6.2
5,001 - 6,000	100,100	92,120	75,601	63,540	58,467	-8.0
6,001 - 7,000	120,541	111,338	94,244	79,647	72,853	-8.5
7,001 - 8,000	131,443	126,172	109,981	92,687	86,247	-6.9
8,001 - 9,000	131,223	132,543	117,216	101,107	95,328	-5.7
9,001 - 10,000	112,920	124,909	115,586	105,111	99,705	-5.1
10,001 - 11,000	91,741	107,120	104,274	102,191	96,131	-5.9
11,001 - 12,000	70,704	88,007	89,820	95,614	90,880	-5.0
12,001 - 12,500	28,962	35,520	38,757	44,209	42,910	-2.9
12,501 - 13,000	25,167	30,997	33,859	39,933	39,430	-1.3
13,001 - 14,000	39,210	50,565	57,396	69,248	70,341	1.6
14,001 - 15,000	29,217	37,215	43,289	56,034	58,850	5.0
15,001 - 20,000	68,670	87,177	102,205	137,159	152,844	11.4
20,001 - 30,000	44,881	52,567	52,774	63,497	69,054	8.8
30,001 - 40,000	15,588	19,593	18,889	20,889	21,804	4.4
40,001 - 50,000	6,130	7,848	7,653	8,909	9,710	9.0
50,001 - 100,000	5,394	7,647	7,321	8,558	8,946	4.5
$100,001 AND OVER	556	943	1,004	1,188	1,407	18.4
Total Taxable Returns	1,216,463	1,287,297	1,202,960	1,207,965	1,189,443	-1.5%
Total All Returns	1,325,098	1,403,641	1,374,075	1,363,496	1,336,427	-2.0%

INDIVIDUAL INCOME TAX RETURNS: CALENDAR YEARS 1973-1977
BY SIZE OF MINNESOTA TAXABLE INCOME

TABLE 33

PERSONAL AND DEPENDENT CREDITS

Minnesota Taxable Income	1973	1974	1975	1976	1977	% Change 1976/1977
Total No-Tax Returns	$ 9,672,273	$10,050,006	$13,226,369	$12,934,706	$12,217,122	-5.5%
Taxable Returns						
$ 1 - 500	$ 42,982	$ 46,204	$ 53,118	53,530	89,187	66.6%
501 - 1,000	78,833	76,135	66,163	61,156	64,293	5.1
1,001 - 2,000	2,982,177	3,066,092	2,379,748	2,420,009	2,347,758	-3.0
2,001 - 3,000	4,460,240	4,535,524	3,606,328	3,671,227	3,634,518	-1.0
3,001 - 4,000	5,141,696	4,971,612	4,008,957	3,904,816	3,841,843	-1.6
4,001 - 5,000	5,829,986	5,318,533	4,588,740	4,356,544	4,192,865	-3.8
5,001 - 6,000	6,450,137	5,842,790	5,189,767	4,769,244	4,537,067	-4.9
6,001 - 7,000	7,096,749	6,406,795	5,730,687	5,205,245	4,966,220	-4.6
7,001 - 8,000	7,179,279	6,613,882	6,047,067	5,505,519	5,320,517	-3.4
8,001 - 9,000	6,663,016	6,428,603	5,990,548	5,563,782	5,498,777	-1.2
9,001 - 10,000	5,385,604	5,642,579	5,510,205	5,367,906	5,318,318	-.9
10,001 - 11,000	4,204,811	4,658,257	4,736,613	4,936,661	4,873,844	-1.3
11,001 - 12,000	3,164,218	3,709,241	3,953,696	4,428,225	4,398,706	-.7
12,001 - 12,500	1,270,157	1,478,899	1,674,876	1,985,270	2,021,974	1.8
12,501 - 13,000	1,096,604	1,283,277	1,442,125	1,765,888	1,816,268	2.9
13,001 - 14,000	1,705,014	2,067,835	2,407,706	3,020,188	3,177,413	5.2
14,001 - 15,000	1,246,777	1,518,189	1,799,052	2,393,500	2,588,116	8.1
15,001 - 20,000	2,938,307	3,593,623	4,228,896	5,747,738	6,566,222	14.2
20,001 - 30,000	1,871,713	2,183,071	2,212,939	2,691,162	2,968,048	10.3
30,001 - 40,000	639,881	802,747	771,245	870,655	926,589	6.4
40,001 - 50,000	248,849	321,536	315,180	370,647	402,939	8.7
50,001 - 100,000	223,903	318,108	307,425	362,441	386,141	6.5
$100,001 AND OVER	32,356	44,026	47,963	57,091	67,990	19.1
Total Taxable Returns	$69,953,289	$70,927,557	$67,069,044	$69,508,443	$70,005,625	.7%
Total All Returns	$79,625,562	$80,977,563	$80,295,413	$82,443,149	$82,222,747	-.3%

TABLE 34

TAX LIABILITY

Minnesota Taxable Income	1973	1974	1975	1976	1977	% Change 1976/1977
Total No-Tax Returns	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	-0-%
Taxable Returns						
$ 1 - 500	$ 261,949	$ 264,002	$ 421,807	$ 467,545	$ 754,272	61.3%
501 - 1,000	665,361	657,677	645,134	650,116	680,374	4.7
1,001 - 2,000	4,667,744	4,718,674	4,122,942	4,130,365	4,225,586	2.3
2,001 - 3,000	11,573,183	11,872,647	10,087,920	10,269,811	10,501,721	2.3
3,001 - 4,000	20,456,235	20,638,683	17,379,436	17,463,742	17,903,728	2.5
4,001 - 5,000	32,385,185	32,154,319	29,245,460	28,805,442	28,828,520	.1
5,001 - 6,000	43,657,237	44,180,078	42,329,508	41,895,172	42,035,692	.3
6,001 - 7,000	52,884,592	54,258,053	53,046,031	53,163,551	54,913,783	3.3
7,001 - 8,000	58,120,064	60,161,524	60,552,057	62,515,094	66,032,768	5.6
8,001 - 9,000	58,409,336	62,651,144	64,198,842	67,488,303	74,098,060	9.8
9,001 - 10,000	51,391,886	58,651,082	63,026,522	69,044,925	75,977,894	10.0
10,001 - 11,000	44,562,931	52,829,929	58,556,269	67,551,001	73,524,879	8.8
11,001 - 12,000	37,308,784	45,927,413	52,715,661	64,292,196	69,816,640	8.6
12,001 - 12,500	16,063,721	19,733,683	23,756,405	30,296,952	33,562,957	10.8
12,501 - 13,000	14,586,947	17,877,410	21,272,840	27,770,133	30,956,043	11.5
13,001 - 14,000	24,539,881	30,855,377	37,587,028	50,118,015	56,714,061	13.2
14,001 - 15,000	19,753,337	25,015,523	30,717,289	42,477,189	49,050,559	15.5
15,001 - 20,000	59,007,885	74,051,257	88,308,493	122,786,105	147,236,068	19.9
20,001 - 30,000	58,778,588	70,739,903	71,782,014	88,293,229	100,495,982	13.8
30,001 - 40,000	30,566,898	39,380,244	37,578,239	43,697,707	47,959,345	9.8
40,001 - 50,000	15,698,827	21,189,119	20,778,772	24,868,889	27,375,396	10.1
50,001 - 100,000	22,282,349	31,978,190	31,108,424	36,973,243	40,923,838	10.7
$100,001 AND OVER	10,693,692	12,522,440	13,654,875	19,224,371	22,548,568	17.3
Total Taxable Returns	$688,316,612	$792,308,371	$832,871,968	$974,243,096	$1,076,116,744	10.5%
Total All Returns	$688,316,612	$792,308,371	$832,871,968	$974,243,096	$1,076,116,744	10.5%

1977 INDIVIDUAL INCOME TAX RETURNS
DATA BY COUNTY

TABLE 35

ALL FILERS

COUNTY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
AITKIN	6,056	$37,906,655	$37,316,556	$6,162	$4,631,983	$26,006,639	$1,496,497
ANOKA	95,601	$983,397,655	$984,928,472	$10,302	$142,052,413	$664,051,735	$50,566,150
BECKER	14,426	$102,565,370	$100,725,451	$6,982	$12,532,341	$71,197,342	$4,535,396
BELTRAMI	12,318	$93,749,184	$90,299,474	$7,331	$12,346,922	$63,486,506	$4,184,410
BENTON	10,563	$80,841,088	$80,598,636	$7,630	$10,260,961	$56,279,635	$3,763,593
BIG STONE	3,988	$26,935,523	$25,666,020	$6,436	$2,947,653	$18,757,052	$1,188,454
BLUE EARTH	28,140	$243,339,760	$238,414,767	$8,472	$33,135,527	$166,498,921	$12,018,142
BROWN	16,494	$133,342,446	$131,028,906	$7,944	$16,891,378	$94,854,473	$6,733,835
CARLTON	14,522	$122,524,530	$122,193,135	$8,414	$16,926,502	$86,331,118	$6,147,168
CARVER	18,758	$177,856,468	$176,554,532	$9,412	$25,397,601	$119,628,406	$9,003,722
CASS	8,597	$57,588,370	$53,744,548	$6,252	$6,827,486	$37,456,113	$2,266,889
CHIPPEWA	8,439	$62,338,633	$61,052,933	$7,235	$7,388,166	$44,312,668	$2,987,216
CHISAGO	11,876	$102,355,105	$102,203,719	$8,606	$13,971,553	$69,463,845	$4,943,798
CLAY	24,569	$217,502,797	$208,192,605	$8,474	$29,517,401	$142,098,504	$10,100,404
CLEARWATER	3,686	$21,982,960	$21,885,252	$5,937	$2,788,502	$15,620,495	$887,582
COOK	2,198	$15,546,083	$14,891,084	$6,775	$2,033,351	$10,461,252	$685,434
COTTONWOOD	8,043	$64,532,770	$62,821,251	$7,811	$7,797,171	$45,272,922	$3,195,006
CROW WING	19,813	$150,123,829	$146,335,366	$7,386	$19,768,521	$99,965,478	$6,627,922
DAKOTA	101,755	$1,130,875,183	$1,114,763,740	$10,955	$173,723,988	$740,034,190	$59,427,448
DODGE	7,533	$60,071,786	$59,171,593	$7,855	$7,398,688	$41,863,659	$2,864,742
DOUGLAS	13,601	$97,708,602	$95,559,856	$7,026	$11,954,310	$66,865,249	$4,323,429
FARIBAULT	12,017	$100,453,208	$97,109,198	$8,081	$12,713,540	$70,660,188	$5,122,406
FILLMORE	11,454	$80,308,975	$78,399,770	$6,845	$9,320,765	$56,614,455	$3,660,026
FREEBORN	21,075	$176,159,750	$172,714,982	$8,195	$22,997,401	$122,949,842	$8,761,465
GOODHUE	21,698	$182,691,596	$179,488,264	$8,272	$24,355,808	$125,985,825	$9,021,460
GRANT	3,895	$27,319,421	$26,575,433	$6,823	$3,426,097	$19,095,325	$1,257,402
HENNEPIN	578,840	$6,322,780,835	$6,245,133,143	$10,789	$1,038,292,371	$4,127,956,032	$333,661,437
HOUSTON	9,536	$70,664,667	$68,370,431	$7,170	$8,432,892	$49,170,261	$3,263,835
HUBBARD	5,949	$39,398,209	$37,530,920	$6,309	$4,573,487	$26,451,409	$1,553,370
ISANTI	10,106	$88,895,215	$88,839,668	$8,791	$11,976,860	$60,875,456	$4,364,006
ITASCA	19,984	$172,203,093	$170,604,007	$8,537	$24,721,283	$119,198,297	$8,591,018
JACKSON	7,556	$59,568,456	$56,891,871	$7,529	$7,674,683	$40,354,341	$2,738,773
KANABEC	5,341	$37,642,771	$37,937,681	$7,103	$4,776,729	$26,523,685	$1,648,199
KANDIYOHI	18,820	$152,231,217	$149,527,634	$7,945	$20,435,445	$103,425,999	$7,240,600
KITTSON	3,654	$28,856,699	$28,082,812	$7,685	$4,088,024	$19,679,759	$1,383,400
KOOCHICHING	8,770	$75,835,848	$75,485,774	$8,607	$10,815,925	$53,717,189	$3,959,188
LAC QUI PARLE	5,730	$38,404,376	$36,988,380	$6,455	$4,293,511	$27,146,629	$1,759,085
LAKE	6,579	$57,864,146	$57,283,126	$8,707	$8,456,314	$40,008,352	$2,981,601
LAKE OF THE WOODS	1,981	$13,233,563	$12,508,517	$6,314	$1,589,012	$9,230,709	$556,512
LE SUEUR	13,125	$101,920,671	$101,163,715	$7,708	$13,051,321	$71,856,900	$4,978,247
LINCOLN	4,059	$23,733,933	$22,957,032	$5,656	$2,427,719	$16,936,734	$994,880
LYON	13,688	$110,341,736	$107,411,715	$7,847	$14,213,221	$76,799,988	$5,356,913
MC LEOD	16,983	$139,807,434	$138,694,511	$8,167	$18,610,808	$98,813,543	$6,985,929
MAHNOMEN	2,211	$13,608,459	$12,952,341	$5,858	$1,447,272	$9,478,467	$559,140
MARSHALL	6,890	$51,180,528	$50,024,486	$7,260	$6,937,381	$35,764,787	$2,440,695
MARTIN	14,935	$121,514,388	$118,090,394	$7,907	$16,423,021	$83,576,840	$5,943,101

1977 INDIVIDUAL INCOME TAX RETURNS
DATA BY COUNTY

TABLE 35

ALL FILERS

COUNTY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
MEEKER	10,768	$75,855,492	$74,648,532	$6,932	$9,130,559	$53,423,357	$3,479,249
MILLE LACS	8,843	$64,780,587	$63,548,720	$7,186	$8,058,774	$44,563,450	$2,883,378
MORRISON	13,066	$87,137,764	$85,681,938	$6,558	$10,308,886	$60,105,997	$3,637,795
MOWER	24,247	$216,075,012	$212,446,666	$8,762	$30,721,866	$150,110,373	$11,396,255
MURRAY	6,155	$44,204,117	$42,682,443	$6,935	$4,840,052	$31,613,878	$2,095,607
NICOLLET	12,911	$109,695,418	$107,271,449	$8,309	$14,219,907	$75,134,581	$5,318,816
NOBLES	12,716	$100,754,730	$97,038,505	$7,631	$12,471,782	$69,817,055	$4,774,900
NORMAN	4,956	$37,705,236	$36,256,895	$7,316	$5,065,187	$26,109,527	$1,804,646
OLMSTED	54,233	$555,442,548	$542,874,307	$10,010	$83,147,286	$368,617,781	$28,937,685
OTTER TAIL	25,217	$175,759,496	$174,219,745	$6,909	$21,506,859	$124,864,333	$8,182,377
PENNINGTON	8,043	$64,959,038	$63,857,261	$7,939	$8,646,981	$44,683,466	$3,131,775
PINE	8,532	$60,163,563	$59,521,341	$6,976	$7,734,737	$42,124,982	$2,688,902
PIPESTONE	6,328	$42,137,724	$40,960,126	$6,473	$4,871,226	$29,704,523	$1,871,932
POLK	17,894	$147,570,709	$142,369,584	$7,956	$21,381,914	$98,690,949	$6,878,953
POPE	5,917	$38,400,328	$37,162,394	$6,281	$4,494,195	$26,664,620	$1,691,564
RAMSEY	270,500	$2,815,583,544	$2,785,249,636	$10,297	$445,383,992	$1,874,220,342	$147,176,569
RED LAKE	2,706	$17,406,391	$16,947,397	$6,263	$1,852,902	$12,359,114	$724,814
REDWOOD	10,886	$81,937,757	$79,752,526	$7,326	$9,555,071	$58,402,484	$4,038,085
RENVILLE	11,745	$88,793,448	$86,295,268	$7,347	$10,333,283	$63,160,426	$4,355,700
RICE	22,363	$189,549,384	$186,365,840	$8,334	$24,610,474	$129,420,205	$9,069,611
ROCK	5,864	$46,651,411	$45,017,385	$7,677	$5,762,190	$32,738,140	$2,311,309
ROSEAU	6,334	$44,611,281	$43,735,371	$6,905	$5,331,705	$32,154,710	$2,062,324
ST. LOUIS	117,136	$1,070,060,049	$1,057,489,602	$9,028	$163,161,259	$733,489,991	$54,883,666
SCOTT	21,775	$216,998,027	$216,464,736	$9,941	$31,998,085	$144,909,333	$11,146,455
SHERBURNE	12,500	$117,175,386	$117,307,344	$9,385	$16,573,132	$79,456,243	$5,907,733
SIBLEY	8,864	$62,534,678	$61,416,671	$6,929	$6,854,945	$45,348,897	$3,008,591
STEARNS	50,032	$401,826,982	$395,888,753	$7,913	$52,587,858	$275,358,984	$18,850,295
STEELE	17,594	$149,710,805	$147,241,603	$8,369	$20,266,672	$103,213,741	$7,397,536
STEVENS	5,899	$44,445,936	$43,100,736	$7,306	$5,739,403	$31,082,935	$2,122,898
SWIFT	6,854	$46,841,382	$45,543,216	$6,645	$5,675,670	$32,727,858	$2,120,357
TODD	10,502	$66,419,984	$65,302,633	$6,218	$7,535,618	$46,552,134	$2,703,462
TRAVERSE	3,275	$24,782,114	$23,637,410	$7,218	$2,973,966	$17,496,296	$1,212,649
WABASHA	10,767	$80,168,047	$78,165,296	$7,260	$9,597,565	$56,092,963	$3,734,151
WADENA	6,379	$44,010,599	$43,119,021	$6,760	$5,515,848	$30,579,458	$1,923,730
WASECA	10,576	$86,709,093	$84,774,189	$8,016	$11,047,049	$60,475,784	$4,341,330
WASHINGTON	55,397	$615,386,861	$611,064,597	$11,031	$94,426,810	$404,409,004	$32,623,310
WATONWAN	7,198	$56,509,586	$55,478,430	$7,707	$6,959,365	$40,330,396	$2,789,069
WILKIN	4,473	$36,448,042	$35,070,755	$7,841	$5,016,905	$24,944,012	$1,788,650
WINONA	23,515	$192,197,509	$187,131,647	$7,958	$25,522,164	$131,571,473	$9,104,508
WRIGHT	26,618	$225,974,316	$225,669,948	$8,478	$30,573,765	$155,236,345	$10,956,730
YELLOW MEDICINE	7,479	$53,159,967	$51,928,480	$6,943	$6,515,179	$37,373,119	$2,465,955
TOTAL COUNTY	2,212,909	$20,966,208,312	$20,668,812,097	$9,340	$3,114,314,484	$14,072,110,453	$1,064,323,243
Other State & Undesignated	63,488	$753,614,113	$290,516,837	$4,576	$56,290,558	$195,562,356	$11,793,501
GRAND TOTAL	2,276,397	$21,719,822,425	$20,959,328,934	$9,207	$3,170,605,042	$14,267,672,809	$1,076,116,764

1977 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

TABLE 36

CITIES

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-AITKIN							
AITKIN	1,199	$8,896,500	$8,760,455	$7,306	$1,209,086	$6,029,436	$395,596
HILL CITY	269	$1,614,786	$1,596,191	$5,934	$188,544	$1,114,739	$60,630
MC GRATH	53	$346,613	$345,126	$6,512	$39,517	$249,850	$13,780
MC GREGOR	276	$1,710,697	$1,663,482	$6,027	$205,280	$1,150,207	$61,814
PALISADE	86	$481,385	$474,684	$5,520	$69,564	$344,620	$17,628
TAMARACK	46	$265,661	$273,041	$5,936	$31,805	$198,303	$11,822
CITY TOTAL	1,929	$13,315,642	$13,112,979	$6,798	$1,743,796	$9,087,155	$561,270
COUNTY-ANOKA							
ANDOVER	2,281	$25,875,608	$25,935,929	$11,370	$3,736,616	$16,996,109	$1,332,408
ANOKA	12,613	$131,240,240	$130,859,917	$10,375	$19,329,201	$87,697,151	$6,741,914
BETHEL	575	$5,668,382	$5,707,317	$9,926	$812,761	$3,792,848	$273,862
BLAINE	12,729	$128,720,786	$129,579,452	$10,180	$17,706,244	$87,300,958	$6,413,391
CENTERVILLE	263	$2,701,633	$2,647,790	$10,068	$405,250	$1,764,232	$134,894
CIRCLE PINES	2,485	$25,340,135	$25,588,812	$10,297	$3,628,097	$17,260,693	$1,302,490
COLUMBIA HEIGHTS	11,140	$109,557,591	$109,914,919	$9,867	$16,050,849	$76,135,245	$5,796,294
COON RAPIDS	16,685	$174,531,940	$174,906,957	$10,483	$24,833,604	$116,691,235	$8,790,123
EAST BETHEL	1,333	$13,540,229	$13,748,245	$10,314	$1,903,335	$9,133,357	$680,897
FRIDLEY	16,465	$178,320,538	$177,990,178	$10,810	$27,176,559	$121,045,765	$9,636,746
HAM LAKE	1,455	$15,368,960	$15,491,549	$10,647	$2,222,597	$10,138,326	$772,803
HILLTOP	180	$1,505,312	$1,525,143	$8,473	$217,507	$1,094,904	$75,691
LEXINGTON	680	$6,501,996	$6,502,877	$9,563	$910,307	$4,488,204	$323,088
LINO LAKES	1,305	$13,552,532	$13,702,649	$10,500	$1,953,084	$9,210,239	$711,082
SPRING LAKE PARK	3,046	$31,501,471	$31,684,130	$10,402	$4,510,296	$21,542,233	$1,646,204
ST FRANCIS	336	$3,189,451	$3,196,305	$9,513	$456,095	$2,161,121	$157,633
CITY TOTAL	83,571	$867,116,804	$868,982,169	$10,398	$125,882,402	$586,452,620	$44,789,520
COUNTY-BECKER							
AUDUBON	188	$1,460,000	$1,469,031	$7,814	$186,299	$1,052,044	$67,616
CALLAWAY	94	$646,380	$642,238	$6,832	$77,055	$471,294	$31,363
DETROIT LAKES	5,001	$39,413,195	$39,642,348	$7,927	$5,317,336	$27,472,762	$1,933,425
FRAZEE	622	$4,307,318	$4,245,392	$6,825	$544,506	$3,027,132	$182,876
LAKE PARK	331	$2,892,155	$2,846,593	$8,600	$379,056	$2,014,374	$143,572
OGEMA	130	$805,005	$717,014	$5,515	$91,841	$521,857	$25,951
WOLF LAKE	26	$160,326	$162,519	$6,251	$15,886	$123,404	$6,313
CITY TOTAL	6,392	$49,684,379	$49,725,135	$7,779	$6,611,979	$34,682,867	$2,391,116
COUNTY-BELTRAMI							
BEMIDJI	6,312	$50,115,879	$48,498,000	$7,683	$6,782,083	$34,072,508	$2,316,091
BLACKDUCK	367	$2,837,729	$2,770,752	$7,550	$341,253	$2,006,955	$131,356
KELLIHER	144	$922,103	$888,637	$6,171	$111,329	$650,925	$36,763
SOLWAY	72	$503,430	$509,146	$7,071	$72,507	$355,840	$21,741
TENSTRIKE	94	$578,171	$571,645	$6,081	$74,322	$416,648	$24,069
TURTLE RIVER	15	$121,287	$117,295	$7,820	$14,737	$83,063	$5,608
WILTON	140	$948,290	$941,353	$6,724	$120,850	$684,746	$41,860
CITY TOTAL	7,144	$56,026,889	$54,296,828	$7,600	$7,517,081	$38,270,685	$2,577,487
COUNTY-BENTON							
FOLEY	829	$6,559,695	$6,547,418	$7,898	$806,178	$4,612,096	$314,995
GILMAN	44	$305,540	$303,387	$6,895	$31,483	$217,357	$13,872
RICE	451	$3,601,330	$3,612,805	$8,011	$490,877	$2,446,468	$164,645
RONNEBY	20	$116,350	$118,710	$5,936	$11,611	$90,552	$4,791
SARTELL	449	$3,678,468	$3,662,811	$8,158	$459,521	$2,555,808	$165,361
SAUK RAPIDS	1,633	$15,665,775	$15,662,649	$9,591	$2,201,446	$10,698,323	$809,423
ST CLOUD	2,114	$16,821,591	$16,541,737	$7,825	$2,082,776	$11,616,001	$768,654
CITY TOTAL	5,540	$46,748,749	$46,449,517	$8,384	$6,083,892	$32,236,605	$2,241,741
COUNTY-BIG STONE							
BARRY	20	$116,491	$84,276	$4,214	$16,141	$65,031	$2,828
BEARDSLEY	172	$1,077,808	$1,027,197	$5,972	$113,608	$767,857	$44,111
CLINTON	301	$2,038,278	$1,978,568	$6,573	$231,243	$1,491,505	$93,006
CORRELL	47	$229,711	$220,628	$4,694	$22,537	$161,339	$7,608
GRACEVILLE	346	$2,642,892	$2,592,907	$7,494	$326,182	$1,888,745	$128,652
JOHNSON	20	$181,879	$182,387	$9,119	$29,367	$134,990	$10,226
ODESSA	73	$523,616	$509,269	$6,976	$54,657	$375,566	$23,168
ORTONVILLE	1,417	$10,850,709	$10,337,924	$7,296	$1,310,877	$7,238,691	$473,246
CITY TOTAL	2,396	$17,661,384	$16,933,156	$7,067	$2,104,612	$12,123,724	$782,846
COUNTY-BLUE EARTH							
AMBOY	366	$3,076,214	$3,001,554	$8,201	$396,583	$2,141,253	$152,737
EAGLE LAKE	539	$4,689,868	$4,657,310	$8,641	$572,363	$3,233,668	$222,077
GOOD THUNDER	288	$2,075,556	$2,040,724	$7,086	$247,071	$1,475,843	$94,078
LAKE CRYSTAL	1,233	$10,191,149	$10,063,962	$8,162	$1,330,900	$7,064,151	$488,353
MADISON LAKE	405	$3,591,578	$3,482,831	$8,600	$470,816	$2,452,922	$177,056
MANKATO	16,705	$148,503,360	$145,731,328	$8,724	$21,471,336	$99,355,331	$7,240,528
MAPLETON	794	$6,310,413	$6,188,763	$7,794	$748,858	$4,405,180	$304,464
PEMBERTON	64	$487,939	$483,139	$7,549	$61,368	$348,848	$22,530
SKYLINE	100	$1,156,977	$1,130,989	$11,310	$193,418	$741,898	$65,329
ST CLAIR	267	$2,065,073	$2,037,113	$7,630	$252,443	$1,434,449	$90,698
VERNON CENTER	198	$1,587,408	$1,568,702	$7,923	$176,702	$1,151,547	$77,748
CITY TOTAL	20,959	$183,735,535	$180,386,415	$8,607	$25,921,858	$123,805,090	$8,935,595

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CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-BROWN							
COBDEN	20	$105,316	$107,049	$5,352	$10,123	$87,267	$4,189
COMFREY	294	$2,138,525	$2,103,063	$7,153	$227,989	$1,597,534	$110,794
EVAN	35	$173,707	$171,755	$4,907	$16,668	$133,326	$7,048
HANSKA	249	$1,801,106	$1,767,702	$7,099	$209,769	$1,323,891	$89,244
NEW ULM	8,064	$69,248,511	$68,358,522	$8,477	$9,319,248	$48,346,802	$3,505,648
SLEEPY EYE	2,168	$17,481,582	$17,245,224	$7,954	$2,276,110	$12,473,889	$885,119
SPRINGFIELD	1,442	$10,896,836	$10,785,767	$7,480	$1,394,234	$7,747,826	$530,913
CITY TOTAL	12,272	$101,845,583	$100,539,082	$8,193	$13,454,141	$71,710,535	$5,132,954
COUNTY-CARLTON							
BARNUM	241	$1,902,340	$1,896,491	$7,869	$239,320	$1,333,835	$88,634
CARLTON	554	$4,927,972	$4,905,533	$8,855	$720,599	$3,434,669	$248,544
CLOQUET	6,415	$56,871,336	$56,639,432	$8,829	$8,182,884	$39,933,132	$2,937,204
CROMWELL	130	$901,098	$911,842	$7,014	$125,800	$651,817	$41,523
KETTLE RIVER	114	$870,053	$879,129	$7,712	$129,020	$628,405	$41,943
MOOSE LAKE	688	$5,625,829	$5,531,140	$8,039	$725,870	$3,914,916	$267,317
SCANLON	230	$2,239,573	$2,257,798	$9,817	$318,446	$1,614,303	$125,903
THOMSON	91	$834,264	$810,596	$8,908	$112,506	$565,125	$41,348
WRENSHALL	172	$1,403,567	$1,425,023	$8,285	$199,175	$985,497	$65,757
WRIGHT	93	$656,508	$654,330	$7,036	$82,847	$470,974	$30,085
CITY TOTAL	8,728	$76,232,540	$75,911,314	$8,697	$10,836,467	$53,532,673	$3,888,258
COUNTY-CARVER							
CARVER	409	$3,512,759	$3,532,692	$8,637	$454,231	$2,471,835	$171,367
CHANHASSEN	2,141	$27,183,497	$26,920,137	$12,574	$4,392,057	$17,439,818	$1,506,226
CHASKA	4,462	$46,260,323	$45,754,535	$10,254	$6,867,550	$30,571,164	$2,338,252
COLOGNE	445	$3,512,378	$3,507,225	$7,881	$471,987	$2,479,960	$168,081
HAMBURG	238	$2,037,693	$2,037,302	$8,560	$269,130	$1,441,589	$110,445
MAYER	273	$2,244,434	$2,214,217	$8,111	$261,061	$1,555,236	$106,102
NEW GERMANY	184	$1,328,311	$1,332,066	$7,239	$165,001	$940,320	$58,978
NORWOOD	719	$5,868,537	$5,878,675	$8,176	$781,721	$4,148,228	$291,615
VICTORIA	482	$5,275,938	$5,306,492	$11,009	$871,396	$3,530,644	$293,038
WACONIA	1,696	$16,170,157	$16,187,177	$9,544	$2,386,121	$10,825,508	$820,158
WATERTOWN	1,009	$8,432,144	$8,519,121	$8,443	$1,136,910	$5,845,336	$399,348
YOUNG AMERICA	646	$5,220,301	$5,177,354	$8,014	$653,448	$3,549,203	$237,334
CITY TOTAL	12,704	$127,046,472	$126,366,993	$9,947	$18,710,613	$84,798,821	$6,500,941
COUNTY-CASS							
BACKUS	177	$975,568	$922,536	$5,212	$95,205	$640,718	$29,712
BENA	72	$370,979	$328,597	$4,564	$33,921	$246,616	$9,806
BOY RIVER	18	$100,354	$100,984	$5,610	$10,014	$70,824	$3,620
CASS LAKE	486	$3,521,226	$2,754,809	$5,668	$386,050	$1,947,166	$115,851
CHICKAMOW BEACH	27	$159,977	$154,444	$5,720	$15,967	$105,642	$5,796
EAST GULL LAKE	218	$3,020,180	$2,924,683	$13,416	$657,402	$1,803,242	$166,521
FEDERAL DAM	67	$396,211	$375,662	$5,607	$49,425	$267,239	$15,241
HACKENSACK	215	$1,424,555	$1,330,633	$6,189	$178,337	$904,314	$57,223
LAKESHORE	258	$2,164,129	$2,106,105	$8,163	$261,198	$1,437,713	$88,953
LONGVILLE	171	$1,075,165	$986,033	$5,766	$106,356	$687,792	$40,748
MOTLEY	26	$178,703	$183,182	$7,045	$27,847	$133,305	$8,647
PILLAGER	184	$1,167,863	$1,133,257	$6,159	$129,144	$804,649	$46,556
PINE RIVER	456	$3,700,357	$3,604,088	$7,904	$504,889	$2,491,306	$175,631
REMER	245	$1,659,630	$1,628,617	$6,647	$212,065	$1,126,708	$70,588
WALKER	686	$5,617,985	$5,355,308	$7,807	$690,916	$3,794,481	$273,152
CITY TOTAL	3,306	$25,532,882	$23,888,938	$7,226	$3,350,736	$16,461,715	$1,108,043
COUNTY-CHIPPEWA							
CLARA CITY	934	$7,578,065	$7,562,709	$8,097	$991,117	$5,371,477	$384,836
GRANITE FALLS	318	$2,412,704	$2,383,021	$7,494	$290,517	$1,751,714	$111,852
MAYNARD	273	$1,949,943	$1,921,263	$7,038	$211,041	$1,418,032	$98,275
MILAN	246	$1,519,679	$1,498,907	$6,093	$164,522	$1,116,994	$69,720
MONTEVIDEO	3,636	$29,446,940	$28,983,200	$7,971	$3,781,387	$20,469,254	$1,396,785
WATSON	99	$605,021	$602,217	$6,083	$69,156	$443,875	$24,065
CITY TOTAL	5,506	$43,512,352	$42,951,317	$7,801	$5,507,740	$30,571,346	$2,085,533
COUNTY-CHISAGO							
BRANCH	462	$4,119,528	$4,183,921	$9,056	$578,797	$2,787,453	$204,100
CENTER CITY	288	$2,426,409	$2,419,235	$8,400	$314,573	$1,626,067	$114,172
CHISAGO CITY	988	$9,361,647	$9,311,991	$9,425	$1,349,241	$6,208,112	$455,234
HARRIS	363	$2,836,119	$2,823,242	$7,778	$387,094	$1,911,764	$128,150
LINDSTROM	1,264	$10,848,117	$10,804,703	$8,548	$1,507,126	$7,340,290	$535,984
NORTH BRANCH	1,031	$8,928,155	$8,847,879	$8,582	$1,159,575	$6,010,979	$417,202
RUSH CITY	739	$6,063,051	$6,050,706	$8,188	$850,091	$4,156,644	$287,957
SHAFER	120	$1,006,102	$1,026,752	$8,556	$143,440	$720,561	$49,433
STACY	512	$4,730,059	$4,723,669	$9,226	$641,259	$3,128,253	$221,588
TAYLOR FALLS	307	$2,667,985	$2,522,957	$8,218	$349,806	$1,733,388	$126,341
WYOMING	817	$8,388,318	$8,465,887	$10,362	$1,195,491	$5,580,564	$423,023
CITY TOTAL	6,891	$61,375,490	$61,180,942	$8,878	$8,476,493	$41,204,075	$2,963,184

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CITIES

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-CLAY							
BARNESVILLE	1,088	$8,112,051	$7,894,437	$7,256	$957,478	$5,458,988	$352,297
COMSTOCK	66	$525,094	$504,970	$7,651	$64,611	$340,431	$22,658
DILWORTH	1,179	$10,280,912	$10,071,125	$8,542	$1,355,020	$6,890,888	$473,043
FELTON	156	$1,349,240	$1,226,137	$7,860	$185,084	$825,662	$55,972
GEORGETOWN	92	$771,630	$745,351	$8,102	$80,690	$555,575	$40,238
GLYNDON	580	$5,358,859	$5,255,415	$9,061	$677,719	$3,747,878	$284,531
HAWLEY	894	$7,130,107	$6,994,200	$7,823	$870,388	$4,845,380	$326,406
HITTERDAL	88	$531,726	$512,085	$5,819	$55,055	$374,322	$20,865
MOORHEAD	14,969	$141,140,234	$134,772,750	$9,003	$19,479,249	$90,899,193	$6,615,828
SABIN	285	$2,511,342	$2,446,192	$8,583	$347,241	$1,636,900	$114,398
ULEN	218	$1,574,178	$1,567,711	$7,191	$186,378	$1,147,827	$72,818
CITY TOTAL	19,615	$129,285,373	$171,990,373	$8,768	$24,258,913	$116,723,044	$8,379,054
COUNTY-CLEARWATER							
BAGLEY	823	$5,731,849	$5,614,801	$6,822	$797,124	$3,974,642	$254,599
CLEARBROOK	251	$1,857,391	$1,883,330	$7,503	$242,766	$1,360,938	$89,229
GONVICK	183	$1,214,325	$1,228,651	$6,714	$181,846	$858,961	$52,246
LEONARD	36	$226,714	$235,120	$6,531	$30,741	$168,466	$9,391
SHEVLIN	73	$352,728	$350,423	$4,800	$37,185	$259,018	$11,573
CITY TOTAL	1,366	$9,383,007	$9,312,325	$6,817	$1,289,662	$6,622,025	$417,037
COUNTY-COOK							
GRAND MARAIS	1,179	$8,633,597	$8,421,478	$7,143	$1,133,961	$5,888,706	$387,886
CITY TOTAL	1,179	$8,633,597	$8,421,478	$7,143	$1,133,961	$5,888,706	$387,886
COUNTY-COTTONWOOD							
BINGHAM LAKE	102	$675,351	$679,097	$6,658	$70,064	$507,424	$28,966
COMFREY	23	$185,792	$197,107	$8,570	$24,282	$151,626	$12,272
JEFFERS	233	$1,552,650	$1,554,097	$6,670	$202,529	$1,127,345	$73,343
MOUNTAIN LAKE	1,024	$8,289,190	$8,160,456	$7,969	$979,682	$5,669,861	$384,472
STORDEN	176	$1,415,509	$1,406,794	$7,993	$168,620	$995,335	$67,601
WESTBROOK	497	$4,024,829	$3,886,489	$7,820	$525,777	$2,770,718	$194,265
WINDOM	2,830	$23,739,911	$23,214,906	$8,203	$3,208,842	$16,203,248	$1,134,676
CITY TOTAL	4,885	$39,883,232	$39,098,946	$8,004	$5,179,796	$27,425,557	$1,895,596
COUNTY-CROW WING							
BAXTER	887	$8,095,002	$7,966,959	$8,982	$1,048,027	$5,327,012	$384,708
BRAINERD	7,180	$58,713,705	$57,508,068	$8,009	$8,148,198	$39,400,462	$2,727,703
BREEZY POINT	105	$710,800	$673,255	$6,412	$87,518	$460,661	$28,515
CROSBY	1,127	$8,410,814	$8,285,870	$7,352	$1,136,162	$5,723,339	$379,301
CROSSLAKE	479	$3,456,304	$3,222,503	$6,728	$426,437	$2,128,406	$143,641
CUYUNA	49	$327,957	$331,942	$6,774	$40,391	$234,985	$13,531
DEERWOOD	367	$2,881,000	$2,820,062	$7,684	$394,888	$1,898,252	$134,403
EMILY	210	$1,164,862	$1,064,681	$5,070	$117,445	$751,312	$38,332
FIFTY LAKES	85	$477,938	$443,381	$5,216	$62,103	$282,957	$15,705
FORT RIPLEY	54	$337,354	$327,953	$6,073	$35,654	$240,298	$14,643
GARRISON	126	$610,367	$592,743	$4,704	$67,275	$414,881	$18,545
IRONTON	289	$1,754,414	$1,740,103	$6,021	$210,146	$1,239,247	$68,906
JENKINS	71	$354,629	$359,820	$5,068	$36,198	$265,495	$11,839
MANHATTAN BEACH	65	$584,945	$537,953	$8,276	$97,694	$330,522	$27,132
NISSWA	569	$4,866,118	$4,627,242	$8,132	$664,571	$3,066,030	$217,246
PEQUOT LAKES	496	$3,550,697	$3,403,001	$6,861	$411,530	$2,353,688	$154,264
RIVERTON	19	$165,230	$169,674	$8,930	$18,463	$118,327	$7,409
TROMMALD	17	$100,221	$96,233	$5,661	$12,051	$73,376	$4,137
CITY TOTAL	12,195	$96,562,357	$94,171,443	$7,722	$13,014,751	$64,309,250	$4,389,960
COUNTY-DAKOTA							
APPLE VALLEY	8,656	$106,737,341	$104,844,047	$12,112	$15,637,922	$67,344,767	$5,509,096
BURNSVILLE	18,145	$230,182,035	$224,291,589	$12,361	$36,432,004	$145,312,500	$12,379,233
COATES	66	$585,376	$592,818	$8,982	$79,328	$428,751	$31,531
EAGAN	9,181	$105,504,818	$103,743,504	$11,300	$15,526,724	$69,490,650	$5,522,181
FARMINGTON	3,135	$30,396,033	$30,025,140	$9,577	$4,296,989	$20,389,076	$1,495,354
HAMPTON	270	$2,287,307	$2,321,421	$8,598	$321,304	$1,606,870	$114,971
HASTINGS	7,654	$77,872,925	$77,186,673	$10,084	$11,390,745	$52,585,801	$4,046,263
INVER GROVE HEIGHTS	7,815	$81,281,766	$81,282,464	$10,401	$12,024,050	$55,294,839	$4,229,691
LAKEVILLE	5,043	$56,167,459	$56,035,795	$11,112	$8,284,934	$36,631,662	$2,915,089
LILYDALE	103	$2,418,105	$2,345,891	$22,776	$580,953	$1,342,134	$167,146
MENDOTA HEIGHTS	2,836	$46,809,725	$46,701,284	$16,467	$9,704,140	$28,845,060	$2,865,076
MENDOTA	220	$2,612,614	$2,627,848	$11,945	$455,510	$1,787,324	$164,024
MIESVILLE	69	$673,870	$677,315	$9,816	$100,994	$478,160	$38,254
NEW TRIER	35	$262,958	$271,570	$7,759	$35,888	$184,325	$11,432
RANDOLPH	210	$1,905,683	$1,927,098	$9,177	$272,752	$1,366,085	$100,240
ROSEMOUNT	3,548	$37,713,409	$37,644,148	$10,610	$5,419,169	$24,936,367	$1,927,474
SOUTH ST PAUL	14,025	$131,072,373	$130,853,707	$9,330	$19,279,661	$90,080,759	$6,696,903
SUNFISH LAKE	117	$4,932,253	$4,882,366	$41,730	$1,417,691	$2,114,373	$257,113
VERMILLION	190	$1,835,421	$1,845,090	$9,711	$270,787	$1,282,201	$99,418
WEST ST PAUL	11,392	$121,855,230	$120,331,675	$10,563	$19,219,332	$81,562,818	$6,519,036
CITY TOTAL	92,710	$1,043,106,701	$1,030,431,443	$11,115	$160,750,877	$683,064,522	$55,069,523

1977 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

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CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-DODGE							
CLAREMONT	286	$2,327,906	$2,324,522	$8,128	$301,665	$1,645,998	$108,239
DODGE CENTER	950	$8,494,091	$8,316,653	$8,754	$1,138,781	$5,662,407	$406,071
HAYFIELD	620	$5,347,825	$5,298,691	$8,546	$730,493	$3,668,718	$256,347
KASSON	1,359	$12,064,072	$11,968,798	$8,807	$1,596,529	$8,264,682	$587,674
MANTORVILLE	255	$2,167,703	$2,144,344	$8,409	$272,829	$1,502,297	$104,022
WEST CONCORD	461	$3,349,728	$3,346,722	$7,260	$400,026	$2,348,462	$146,743
CITY TOTAL	3,931	$33,751,325	$33,399,730	$8,496	$4,440,323	$23,092,564	$1,609,096
COUNTY-DOUGLAS							
ALEXANDRIA	4,839	$37,424,766	$36,774,863	$7,600	$4,961,911	$25,371,220	$1,708,980
BRANDON	227	$1,467,396	$1,463,424	$6,447	$156,184	$1,045,080	$62,230
CARLOS	187	$1,228,191	$1,172,937	$6,272	$127,155	$837,070	$45,660
EVANSVILLE	238	$1,567,775	$1,538,276	$6,463	$160,883	$1,068,352	$64,059
FORADA	40	$273,520	$272,262	$6,807	$31,390	$205,460	$12,721
GARFIELD	140	$972,562	$947,638	$6,769	$115,191	$665,538	$39,103
KENSINGTON	149	$1,070,956	$1,080,968	$7,255	$122,484	$797,906	$54,218
MILTONA	82	$473,332	$468,567	$5,714	$47,617	$332,057	$17,027
MILLERVILLE	34	$255,759	$259,627	$7,636	$21,940	$186,751	$10,679
NELSON	106	$691,640	$644,857	$6,084	$64,145	$460,076	$21,444
OSAKIS	586	$4,043,112	$4,048,697	$6,909	$458,908	$2,908,312	$175,274
CITY TOTAL	6,628	$49,469,009	$48,672,116	$7,343	$6,267,808	$33,877,822	$2,211,396
COUNTY-FARIBAULT							
BLUE EARTH	2,592	$22,987,184	$22,439,860	$8,657	$3,337,621	$15,442,460	$1,120,879
BRICELYN	299	$2,636,203	$2,575,077	$8,612	$340,630	$1,836,667	$129,777
DELAVAN	150	$1,015,726	$1,002,357	$6,682	$106,765	$748,063	$45,705
EASTON	199	$1,486,453	$1,465,079	$7,362	$188,567	$1,084,798	$76,138
ELMORE	462	$3,732,654	$3,619,729	$7,835	$462,221	$2,626,722	$181,738
FROST	173	$1,477,439	$1,460,037	$8,440	$206,931	$1,051,841	$75,480
KIESTER	371	$2,997,603	$2,901,819	$7,822	$397,157	$2,033,769	$131,093
MINNESOTA LAKE	382	$3,574,486	$3,537,366	$9,260	$485,613	$2,557,241	$198,966
WALTERS	80	$504,104	$467,817	$5,848	$57,311	$336,407	$19,546
WELLS	1,683	$13,076,904	$12,985,345	$7,716	$1,720,263	$9,407,665	$642,513
WINNEBAGO	1,077	$8,815,318	$8,583,964	$7,970	$1,137,735	$6,183,427	$434,352
CITY TOTAL	7,468	$62,304,074	$61,038,410	$8,173	$8,440,814	$43,309,060	$3,056,185
COUNTY-FILLMORE							
CANTON	174	$1,229,053	$1,157,012	$6,649	$152,987	$854,517	$49,783
CHATFIELD	675	$5,761,805	$5,720,321	$8,475	$701,583	$4,089,161	$293,897
FOUNTAIN	175	$1,180,922	$1,171,903	$6,697	$146,097	$800,874	$47,137
HARMONY	587	$4,858,653	$4,796,012	$8,170	$656,496	$3,374,605	$236,226
LANESBORO	467	$2,984,702	$2,959,141	$6,336	$329,795	$2,116,686	$117,764
MABEL	477	$3,539,178	$3,419,220	$7,168	$425,889	$2,449,044	$157,417
OSTRANDER	131	$943,059	$952,545	$7,271	$120,682	$701,059	$46,363
PETERSON	178	$1,253,846	$1,204,240	$6,765	$147,858	$844,408	$50,513
PRESTON	831	$6,588,512	$6,507,748	$7,831	$798,447	$4,581,167	$313,441
RUSHFORD CITY	967	$7,398,499	$7,330,713	$7,581	$874,694	$5,279,010	$352,253
SPRING VALLEY	1,339	$11,554,258	$11,383,490	$8,501	$1,656,294	$8,017,891	$570,117
WHALEN	52	$281,059	$271,517	$5,221	$28,318	$205,472	$10,629
WYKOFF	277	$1,977,668	$1,962,570	$7,085	$225,112	$1,392,160	$85,689
CITY TOTAL	6,330	$49,551,214	$48,836,432	$7,715	$6,264,252	$34,706,054	$2,330,228
COUNTY-FREEBORN							
ALBERT LEA	12,125	$105,515,924	$103,694,327	$8,552	$14,358,497	$72,416,141	$5,199,463
ALDEN	436	$3,691,142	$3,674,006	$8,427	$486,100	$2,639,535	$187,496
CLARKS GROVE	414	$3,488,665	$3,458,844	$8,355	$431,502	$2,448,994	$172,361
CONGER	103	$893,959	$894,113	$8,681	$149,330	$614,005	$47,924
EMMONS	266	$2,108,022	$2,034,586	$7,649	$294,640	$1,418,109	$93,664
FREEBORN	171	$1,506,199	$1,507,308	$8,815	$196,022	$1,104,711	$84,703
GENEVA	185	$1,408,185	$1,391,844	$7,523	$145,797	$1,024,925	$72,099
GLENVILLE	497	$3,819,307	$3,805,027	$7,656	$475,467	$2,757,767	$179,108
HARTLAND	169	$1,385,197	$1,394,961	$8,254	$206,846	$1,010,575	$73,886
HAYWARD	163	$1,261,065	$1,268,855	$7,784	$163,735	$910,728	$63,281
HOLLANDALE	309	$3,096,245	$3,096,990	$10,023	$466,767	$2,200,384	$180,703
MANCHESTER	63	$488,571	$494,890	$7,855	$69,567	$362,409	$22,914
MYRTLE	47	$339,923	$339,423	$7,222	$42,141	$259,954	$16,839
TWIN LAKES	91	$632,906	$618,693	$6,799	$81,781	$436,060	$26,167
CITY TOTAL	15,039	$129,635,290	$127,673,867	$8,490	$17,570,172	$89,608,299	$6,428,688
COUNTY-GOODHUE							
BELLECHESTER	70	$480,770	$484,241	$6,918	$49,512	$338,610	$19,799
CANNON FALLS	1,796	$15,329,549	$15,171,195	$8,447	$2,064,024	$10,467,976	$742,775
DENNISON	123	$908,533	$915,456	$7,443	$111,094	$676,143	$46,108
GOODHUE	364	$3,122,974	$3,051,218	$8,382	$396,822	$2,202,944	$160,009
KENYON	915	$7,175,425	$7,086,647	$7,745	$948,134	$4,968,340	$344,733
LAKE CITY	202	$1,865,896	$1,717,864	$8,504	$259,000	$1,158,388	$89,504
PINE ISLAND	1,026	$9,096,956	$8,975,915	$8,748	$1,145,992	$6,269,051	$448,037
RED WING	7,984	$72,081,090	$71,025,993	$8,896	$10,361,460	$49,219,587	$3,654,081
WANAMINGO	374	$3,316,284	$3,318,981	$8,874	$466,520	$2,394,614	$175,752
ZUMBROTA	1,121	$9,284,834	$9,203,955	$8,210	$1,256,865	$6,387,589	$444,902
CITY TOTAL	13,975	$122,662,307	$120,951,265	$8,655	$17,059,363	$84,063,238	$6,177,300

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CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY--ITASCA							
BIGFORK	211	$1,780,159	$1,776,943	$8,419	$256,512	$1,296,219	$95,193
BOVEY	494	$4,101,417	$4,069,310	$8,237	$591,923	$2,909,406	$205,329
CALUMET	167	$1,344,098	$1,345,679	$8,058	$185,669	$970,293	$67,045
COHASSET	246	$2,034,017	$2,052,700	$8,344	$265,011	$1,397,272	$94,302
COLERAINE	591	$5,517,352	$5,444,596	$9,216	$821,275	$3,859,463	$289,299
DEER RIVER	557	$4,648,744	$4,762,596	$8,552	$610,962	$3,283,509	$239,368
EFFIE	90	$679,100	$692,153	$7,691	$100,844	$480,589	$33,699
GRAND RAPIDS	5,468	$51,590,287	$51,103,596	$9,346	$7,795,312	$35,130,077	$2,646,167
KEEWATIN	697	$6,529,464	$6,386,560	$9,163	$971,200	$4,599,507	$346,884
LA PRAIRIE	141	$1,310,985	$1,325,298	$9,399	$175,791	$927,212	$67,981
MARBLE	314	$2,536,766	$2,548,646	$8,117	$344,767	$1,852,776	$130,537
NASHWAUK	633	$5,875,602	$5,833,588	$9,215	$857,326	$4,129,059	$308,535
SQUAW LAKE	50	$273,566	$237,925	$4,759	$21,725	$175,364	$8,685
TACONITE	121	$1,112,041	$1,125,704	$9,303	$167,329	$825,732	$60,724
WARBA	98	$667,951	$673,282	$6,870	$91,789	$471,626	$28,680
ZEMPLE	15	$119,403	$126,395	$8,426	$17,789	$90,006	$6,389
CITY TOTAL	9,873	$89,860,700	$89,330,077	$9,048	$13,271,176	$62,139,690	$4,634,617
COUNTY--JACKSON							
ALPHA	106	$691,270	$689,005	$6,507	$81,816	$407,302	$27,026
HERON LAKE	409	$3,023,107	$2,983,837	$7,295	$329,687	$2,130,006	$136,298
JACKSON	2,262	$18,380,491	$17,896,565	$7,911	$2,362,278	$12,348,469	$865,586
LAKEFIELD	1,058	$8,405,576	$8,269,288	$7,816	$1,083,335	$5,877,855	$393,887
OKABENA	139	$1,081,720	$1,063,820	$7,653	$147,657	$750,235	$49,752
WILDER	54	$372,566	$376,987	$6,981	$46,408	$287,331	$17,910
CITY TOTAL	4,028	$32,034,606	$31,273,582	$7,764	$4,031,181	$21,877,375	$1,671,260
COUNTY--KANABEC							
GRASSTON	73	$564,113	$557,589	$7,635	$64,979	$382,585	$23,402
MORA	1,720	$14,298,204	$14,130,900	$8,205	$1,998,050	$9,921,203	$683,181
OGILVIE	248	$1,718,750	$1,719,712	$6,934	$208,912	$1,224,223	$77,567
QUAMBA	41	$234,028	$229,966	$5,609	$26,848	$166,709	$9,142
CITY TOTAL	2,090	$16,795,106	$16,837,067	$8,056	$2,298,789	$11,694,720	$792,992
COUNTY--KANDIYOHI							
ATWATER	596	$4,674,063	$4,566,032	$7,661	$615,350	$3,139,802	$210,028
BLOMKEST	125	$908,050	$926,575	$7,413	$104,262	$662,904	$45,873
KANDIYOHI	244	$1,926,129	$1,912,760	$7,839	$216,542	$1,324,577	$88,619
LAKE LILLIAN	199	$1,259,853	$1,240,214	$6,232	$139,567	$896,059	$56,295
NEW LONDON	540	$4,045,470	$4,051,162	$7,506	$460,770	$2,797,979	$192,573
PENNOCK	209	$1,537,063	$1,522,223	$7,283	$170,557	$1,025,992	$69,256
PRINSBURG	214	$4,116,503	$3,766,017	$17,602	$873,628	$2,092,925	$211,321
RAYMOND	382	$2,796,052	$2,786,506	$7,295	$327,890	$1,931,571	$116,688
REGAL	16	$115,451	$112,605	$7,043	$16,431	$70,505	$5,095
SPICER	638	$5,156,566	$5,075,481	$7,956	$739,623	$3,387,021	$233,146
SUNBURG	72	$414,011	$410,939	$5,707	$48,336	$298,520	$14,568
WILLMAR	8,712	$77,280,931	$76,376,629	$8,767	$11,210,165	$52,347,469	$3,839,438
CITY TOTAL	11,936	$104,300,616	$102,497,619	$8,585	$16,910,707	$69,983,796	$5,082,696
COUNTY--KITTSON							
DONALDSON	39	$293,056	$297,708	$7,634	$37,605	$221,956	$15,360
HALMA	42	$331,096	$333,582	$7,942	$54,376	$230,152	$14,016
HALLOCK	835	$7,176,233	$7,022,465	$8,410	$1,053,190	$4,826,423	$360,090
HUMBOLDT	64	$710,000	$676,050	$10,563	$130,718	$475,528	$39,011
KARLSTAD	415	$3,142,273	$3,141,132	$7,569	$430,295	$2,096,970	$134,317
KENNEDY	243	$2,398,451	$2,335,457	$9,611	$492,389	$1,503,343	$111,128
LAKE BRONSON	185	$1,096,383	$1,109,121	$5,995	$100,306	$810,605	$47,801
LANCASTER	171	$1,232,073	$1,227,062	$7,176	$142,737	$867,051	$53,535
ST VINCENT	87	$822,761	$831,967	$9,563	$120,131	$620,967	$51,280
CITY TOTAL	2,081	$17,219,112	$16,929,552	$8,135	$2,561,945	$11,665,895	$826,539
COUNTY--KOOCHICHING							
BIG FALLS	219	$1,369,698	$1,352,067	$6,174	$161,985	$883,566	$55,961
INTERNATIONAL FALLS	6,756	$64,579,568	$63,546,166	$9,367	$8,678,091	$31,451,936	$2,425,386
ISLAND VIEW	22	$207,766	$182,060	$8,275	$27,569	$124,607	$9,557
LITTLEFORK	529	$4,318,969	$4,216,726	$7,967	$555,917	$2,950,651	$203,885
MIZPAH	64	$387,403	$387,315	$6,052	$44,485	$281,676	$13,238
NORTHOME	156	$1,009,679	$1,006,969	$6,455	$137,060	$709,003	$41,988
RANIER	227	$2,243,706	$2,230,137	$9,824	$399,355	$1,500,460	$122,779
SOUTH INTERNATIONAL FALLS	777	$6,836,273	$6,898,488	$8,878	$938,967	$4,960,237	$367,491
CITY TOTAL	8,876	$80,091,651	$80,020,699	$9,016	$8,801,209	$43,052,776	$3,239,380
COUNTY--LAC QUI PARLE							
BELLINGHAM	161	$986,733	$967,440	$6,009	$105,563	$731,266	$41,366
BOYD	155	$858,163	$846,606	$5,460	$87,986	$654,724	$36,736
DAWSON	991	$8,187,085	$8,030,919	$8,104	$1,039,069	$5,721,561	$416,759
LOUISBURG	39	$142,085	$136,091	$3,490	$11,406	$95,710	$4,608
MADISON	1,262	$9,535,851	$9,307,034	$7,375	$1,275,626	$6,510,936	$427,610
MARIETTA	129	$827,459	$812,907	$6,301	$102,950	$601,249	$36,905
NASSAU	58	$370,787	$310,697	$5,356	$38,410	$222,719	$12,169
CITY TOTAL	2,795	$20,898,063	$20,416,152	$7,304	$2,611,606	$14,537,923	$979,752

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CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-LAKE							
BEAVER BAY	110	$999,796	$1,016,682	$9,243	$177,412	$703,777	$53,292
SILVER BAY	1,734	$17,779,218	$17,773,667	$10,250	$2,830,756	$12,550,535	$1,043,991
TWO HARBORS	2,605	$21,401,841	$21,141,831	$8,116	$2,580,857	$14,726,827	$1,032,371
CITY TOTAL	4,449	$40,180,855	$39,932,180	$8,976	$5,989,025	$27,981,139	$2,129,655
COUNTY-LAKE OF THE WOODS							
BAUDETTE	727	$5,714,394	$5,471,077	$7,526	$783,684	$3,936,609	$263,730
ROOSEVELT	19	$89,786	$86,813	$4,569	$8,637	$68,487	$3,350
WILLIAMS	146	$1,035,530	$966,259	$6,618	$113,688	$734,001	$45,075
CITY TOTAL	892	$6,839,710	$6,524,149	$7,314	$906,009	$4,739,097	$312,156
COUNTY-LE SUEUR							
CLEVELAND	341	$2,703,933	$2,632,041	$7,719	$356,575	$1,831,999	$118,392
ELYSIAN	209	$1,667,185	$1,653,118	$7,910	$244,096	$1,130,278	$80,333
HEIDELBERG	15	$97,750	$110,937	$7,396	$11,609	$75,239	$4,430
KASOTA	363	$3,098,927	$3,081,031	$8,488	$414,127	$2,220,160	$156,324
KILKENNY	108	$686,776	$697,470	$6,458	$85,628	$506,575	$31,273
LE CENTER	1,080	$8,249,316	$8,149,898	$7,546	$1,007,596	$5,774,602	$302,111
LE SUEUR	2,409	$21,666,131	$21,314,552	$8,848	$2,995,250	$14,928,602	$1,120,211
MONTGOMERY	1,373	$10,482,552	$10,678,690	$7,778	$1,386,860	$7,476,297	$510,136
NEW PRAGUE	1,120	$8,916,219	$8,932,071	$7,975	$1,238,003	$6,200,497	$435,592
WATERVILLE	979	$6,904,254	$6,735,469	$6,880	$820,218	$4,816,538	$305,988
CITY TOTAL	7,997	$64,468,043	$63,985,276	$8,001	$8,559,962	$44,960,787	$3,144,788
COUNTY-LINCOLN							
ARCO	45	$246,201	$244,714	$5,438	$21,427	$185,912	$9,215
HENDRICKS	347	$2,573,631	$2,454,643	$7,074	$281,218	$1,797,384	$115,453
IVANHOE	413	$2,916,668	$2,855,592	$6,914	$360,036	$2,019,814	$122,934
LAKE BENTON	457	$2,936,154	$2,882,535	$6,308	$288,122	$2,127,495	$131,655
TYLER	675	$4,940,286	$4,844,255	$7,177	$620,688	$3,426,807	$225,992
CITY TOTAL	1,937	$13,612,960	$13,281,739	$6,857	$1,571,491	$9,557,412	$605,249
COUNTY-LYON							
BALATON	418	$2,991,093	$2,939,443	$7,032	$364,172	$2,114,535	$138,869
COTTONWOOD	509	$4,104,190	$4,049,963	$7,957	$472,445	$2,889,135	$197,446
FLORENCE	35	$219,840	$225,921	$6,455	$30,140	$162,143	$10,149
GARVIN	104	$630,889	$628,875	$6,047	$66,948	$472,764	$28,303
GHENT	168	$1,228,319	$1,214,522	$7,229	$138,073	$887,158	$56,826
LYND	160	$1,299,049	$1,275,595	$7,972	$170,764	$895,139	$61,080
MARSHALL	6,079	$55,760,813	$54,559,154	$8,975	$8,044,109	$37,876,921	$2,792,113
MINNEOTA	804	$5,592,319	$5,544,594	$6,896	$683,375	$4,019,761	$252,730
RUSSELL	218	$1,503,104	$1,482,062	$6,798	$171,387	$1,088,464	$63,297
TAUNTON	109	$661,706	$644,861	$5,916	$77,980	$492,879	$27,881
TRACY	1,289	$9,996,474	$9,824,825	$7,622	$1,295,604	$6,902,197	$465,108
CITY TOTAL	9,893	$83,987,796	$82,389,815	$8,328	$11,514,997	$57,801,096	$4,093,801
COUNTY-MC LEOD							
BISCAY	33	$258,962	$254,473	$7,711	$29,152	$191,965	$13,681
BROWNTON	415	$3,065,250	$3,042,704	$7,332	$390,465	$2,199,961	$145,780
GLENCOE CITY	2,629	$22,406,536	$22,346,795	$8,500	$3,043,027	$15,783,432	$1,124,304
HUTCHINSON	5,832	$53,843,349	$53,545,236	$9,181	$7,814,417	$37,376,457	$2,795,667
LESTER PRAIRIE	638	$6,221,086	$6,249,969	$9,796	$1,175,041	$4,236,336	$335,474
PLATO	214	$1,815,262	$1,798,888	$8,406	$206,224	$1,306,844	$93,397
SILVER LAKE	450	$3,408,191	$3,383,695	$7,519	$396,650	$2,500,966	$163,038
STEWART	352	$2,397,841	$2,405,445	$6,834	$289,569	$1,709,557	$105,505
WINSTED	886	$7,856,354	$7,807,423	$8,812	$1,096,376	$5,421,159	$392,611
CITY TOTAL	11,449	$101,272,811	$100,834,628	$8,807	$14,440,921	$70,726,677	$5,169,456
COUNTY-MAHNOMEN							
BEJOU	39	$177,622	$178,227	$4,570	$14,879	$138,667	$6,333
MAHNOMEN	681	$5,539,961	$5,442,859	$7,992	$690,942	$3,864,557	$276,942
WAUBUN	182	$1,255,045	$1,217,176	$6,688	$150,574	$876,950	$52,468
CITY TOTAL	902	$6,972,608	$6,838,262	$7,581	$856,395	$4,880,154	$335,743
COUNTY-MARSHALL							
ALVARADO	191	$1,613,256	$1,580,364	$8,274	$225,005	$1,092,369	$77,976
ARGYLE	433	$3,780,316	$3,742,292	$8,643	$534,082	$2,663,252	$193,957
GRYGLA	132	$727,786	$721,528	$5,466	$80,795	$518,953	$26,872
HOLT	28	$180,066	$184,654	$6,595	$22,021	$139,855	$8,347
MIDDLE RIVER	171	$1,056,556	$1,071,313	$6,265	$126,973	$759,308	$46,358
NEWFOLDEN	199	$1,418,284	$1,395,708	$7,014	$153,356	$1,017,466	$64,331
OSLO	214	$1,760,845	$1,696,582	$7,928	$238,256	$1,204,484	$84,189
STEPHEN	521	$5,125,770	$5,047,730	$9,689	$826,869	$3,490,096	$275,913
STRANDQUIST	75	$357,236	$349,182	$4,656	$45,443	$243,084	$10,092
WARREN	1,224	$9,960,479	$9,882,788	$8,074	$1,403,991	$6,886,435	$483,073
CITY TOTAL	3,188	$25,978,594	$25,672,141	$8,053	$3,656,791	$18,015,302	$1,271,107

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CITIES

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-MARTIN							
CEYLON	281	$2,002,277	$1,987,807	$7,074	$241,043	$1,457,579	$85,215
DUNNELL	161	$1,143,072	$1,170,363	$7,269	$143,933	$854,078	$47,824
FAIRMONT	7,177	$62,279,746	$60,856,019	$8,479	$8,944,225	$42,113,174	$3,072,664
GRANADA	254	$1,725,623	$1,722,815	$6,783	$198,678	$1,266,297	$77,870
NORTHROP	104	$986,920	$941,041	$9,048	$135,014	$650,215	$48,874
ORMSBY	36	$369,069	$371,262	$10,313	$57,018	$262,078	$20,369
SHERBURN	720	$5,495,628	$5,400,398	$7,501	$676,299	$3,836,397	$257,922
TRIMONT	479	$3,924,856	$3,890,818	$8,123	$468,713	$2,776,021	$195,431
TRUMAN	700	$6,049,154	$5,834,726	$8,335	$847,925	$4,082,010	$298,484
WELCOME	473	$3,324,014	$3,310,236	$6,998	$398,534	$2,377,503	$151,314
CITY TOTAL	10,385	$87,300,359	$85,485,485	$8,232	$12,111,382	$59,675,352	$4,255,967
COUNTY-MEEKER							
CEDAR MILLS	38	$249,116	$252,812	$6,653	$24,891	$188,013	$10,646
COSMOS	341	$2,217,855	$2,217,[illegible]8	$6,503	$269,954	$1,575,146	$93,439
DARWIN	183	$1,413,319	$1,438,990	$7,863	$213,116	$1,009,436	$75,816
DASSEL	608	$4,839,529	$4,790,078	$7,878	$626,489	$3,396,902	$231,040
EDEN VALLEY	270	$1,821,645	$1,857,004	$6,878	$231,692	$1,286,558	$82,613
GROVE CITY	313	$2,412,660	$2,358,134	$7,534	$341,216	$1,624,438	$111,239
KINGSTON	37	$281,866	$282,587	$7,637	$30,476	$212,478	$13,934
LITCHFIELD	3,306	$26,461,766	$26,061,889	$7,883	$3,497,791	$18,155,732	$1,245,784
WATKINS	457	$3,105,317	$3,134,114	$6,858	$353,526	$2,270,655	$145,611
CITY TOTAL	5,553	$42,803,073	$42,393,206	$7,634	$5,589,151	$29,719,358	$2,010,122
COUNTY-MILLE LACS							
BOCK	40	$266,218	$254,771	$6,369	$26,348	$191,030	$11,345
FORESTON	132	$917,701	$920,369	$6,972	$120,595	$656,531	$40,540
ISLE	407	$2,650,924	$2,574,7[illegible]8	$6,326	$374,137	$1,761,704	$106,106
MILACA	1,241	$10,394,625	$10,157,160	$8,185	$1,395,184	$7,087,614	$491,505
ONAMIA	436	$2,991,206	$2,772,007	$6,358	$345,273	$1,911,503	$115,849
PEASE	75	$673,336	$680,196	$9,069	$127,336	$437,136	$32,654
PRINCETON	1,826	$15,962,682	$15,826,634	$8,667	$2,178,521	$10,828,666	$779,731
WAHKON	121	$693,473	$651,194	$5,382	$72,043	$464,514	$23,763
CITY TOTAL	4,278	$34,550,165	$33,837,089	$7,910	$4,639,437	$23,338,698	$1,601,492
COUNTY-MORRISON							
BOWLUS	104	$795,157	$801,628	$7,708	$135,919	$538,293	$37,545
BUCKMAN	69	$364,951	$368,442	$5,340	$32,562	$260,601	$12,381
ELMDALE	27	$131,524	$134,813	$4,993	$11,774	$92,657	$3,748
FLENSBURG	78	$434,949	$433,768	$5,555	$41,823	$309,103	$15,390
GENOLA	34	$257,915	$260,973	$7,676	$31,432	$199,060	$14,821
HARDING	42	$199,829	$195,780	$4,661	$15,917	$142,451	$6,015
HILLMAN	42	$239,817	$220,047	$5,239	$26,888	$154,065	$6,690
LASTRUP	59	$372,868	$377,477	$6,398	$40,939	$268,807	$14,622
LITTLE FALLS	3,866	$30,389,217	$29,674,098	$7,676	$3,882,372	$20,581,937	$1,376,242
MOTLEY	201	$1,428,518	$1,418,851	$7,059	$195,285	$940,837	$58,580
PIERZ	496	$3,432,411	$3,381,904	$6,818	$435,770	$2,314,358	$138,488
RANDALL	260	$1,870,821	$1,833,336	$7,051	$218,570	$1,282,318	$81,529
ROYALTON	332	$2,618,512	$2,579,427	$7,769	$378,618	$1,751,804	$109,845
SOBIESKI	43	$208,845	$209,787	$4,879	$17,450	$157,029	$7,015
SWANVILLE	160	$1,094,773	$1,098,541	$6,866	$113,726	$789,823	$45,936
UPSALA	156	$1,035,347	$1,038,254	$6,655	$116,491	$703,724	$42,791
CITY TOTAL	5,969	$44,875,454	$44,026,626	$7,376	$5,695,536	$30,486,847	$1,971,638
COUNTY-MOWER							
ADAMS	435	$3,828,355	$3,830,063	$8,805	$596,196	$2,627,775	$193,441
AUSTIN	15,814	$149,449,412	$147,541,657	$9,330	$22,329,799	$103,034,543	$8,038,022
BROWNSDALE	335	$2,616,996	$2,618,725	$7,817	$325,617	$1,860,016	$129,179
DEXTER	121	$988,007	$960,782	$7,940	$117,007	$697,131	$46,166
ELKTON	81	$658,726	$632,925	$7,814	$83,775	$445,574	$32,153
GRAND MEADOW	444	$3,942,192	$3,970,398	$8,942	$548,640	$2,882,070	$218,045
LEROY	485	$3,980,077	$3,782,724	$7,799	$513,178	$2,716,874	$182,101
LYLE	248	$2,217,512	$2,075,017	$8,367	$270,147	$1,480,273	$109,281
MAPLEVIEW	35	$242,448	$246,783	$7,051	$30,079	$179,557	$11,940
RACINE	138	$1,184,553	$1,146,568	$8,308	$150,261	$801,530	$53,812
ROSE CREEK	238	$1,855,686	$1,835,632	$7,713	$214,304	$1,314,979	$89,027
SARGEANT	51	$358,199	$355,661	$6,974	$46,479	$257,164	$16,827
TAOPI	36	$233,903	$212,114	$5,892	$24,589	$159,758	$9,498
WALTHAM	86	$619,209	$622,303	$7,236	$72,668	$447,646	$30,209
CITY TOTAL	18,547	$172,175,275	$169,831,352	$9,157	$25,322,739	$118,904,890	$9,159,701
COUNTY-MURRAY							
AVOCA	107	$680,946	$672,491	$6,285	$79,272	$493,253	$27,816
CHANDLER	163	$1,368,740	$1,304,131	$8,001	$138,474	$952,233	$65,729
CURRIE	165	$1,157,286	$1,104,273	$6,693	$110,043	$824,598	$51,740
DOVRAY	48	$293,267	$292,920	$6,103	$34,026	$211,084	$11,530
FULDA	732	$5,430,309	$5,272,052	$7,202	$679,104	$3,740,265	$237,065
HADLEY	61	$433,720	$419,027	$6,869	$46,061	$322,574	$19,586
IONA	114	$883,579	$865,359	$7,591	$117,316	$636,186	$44,918
LAKE WILSON	207	$1,290,289	$1,300,980	$6,285	$161,255	$952,979	$54,368
SLAYTON	1,442	$11,994,377	$11,768,442	$8,161	$1,556,514	$8,356,431	$589,120
CITY TOTAL	3,039	$23,532,513	$22,999,675	$7,568	$2,922,065	$16,489,603	$1,101,871

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CITIES

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-NICOLLET							
COURTLAND	195	$1,641,918	$1,633,709	$8,378	$216,290	$1,133,255	$79,436
LAFAYETTE	273	$2,071,684	$2,062,042	$7,553	$257,665	$1,498,866	$96,355
MANKATO	95	$969,550	$982,295	$10,340	$164,144	$633,327	$46,090
NICOLLET	425	$3,581,223	$3,582,173	$8,429	$469,283	$2,539,708	$183,948
NORTH MANKATO	4,258	$39,934,000	$39,531,129	$9,284	$5,639,379	$26,910,815	$1,983,708
ST PETER	4,168	$34,597,026	$33,620,107	$8,066	$4,491,059	$23,310,281	$1,583,773
CITY TOTAL	9,414	$82,795,401	$81,411,455	$8,648	$11,237,820	$56,026,252	$3,973,311
COUNTY-NOBLES							
ADRIAN	664	$5,093,920	$5,039,315	$7,589	$690,101	$3,516,549	$221,691
BIGELOW	116	$836,679	$818,065	$7,052	$90,136	$603,804	$36,019
BREWSTER	284	$2,010,775	$1,925,871	$6,781	$215,255	$1,395,629	$83,023
DUNDEE	67	$401,309	$389,409	$5,812	$39,629	$297,605	$16,679
ELLSWORTH	298	$2,314,932	$2,301,661	$7,724	$293,914	$1,703,490	$110,693
KINBRAE	9	$35,178	$35,495	$3,944	$2,574	$29,631	$907
LISMORE	127	$939,149	$880,431	$6,933	$96,945	$665,495	$42,735
ROUND LAKE	317	$2,787,239	$2,388,224	$7,534	$433,827	$1,676,217	$109,734
RUSHMORE	235	$1,673,080	$1,635,479	$6,959	$182,257	$1,221,627	$78,109
WILMONT	178	$1,253,031	$1,238,426	$6,957	$142,420	$941,347	$62,349
WORTHINGTON	6,234	$54,281,235	$53,145,216	$8,525	$7,409,545	$37,092,131	$2,644,613
CITY TOTAL	8,529	$71,626,527	$69,797,592	$8,184	$9,596,603	$49,143,525	$3,406,552
COUNTY-NORMAN							
ADA	1,117	$9,695,674	$9,284,886	$8,312	$1,379,800	$6,452,204	$462,544
BORUP	89	$732,007	$779,785	$8,762	$96,503	$589,082	$49,174
GARY	123	$945,657	$897,969	$7,301	$113,426	$637,649	$42,317
HALSTAD	363	$3,268,580	$3,156,379	$8,695	$516,166	$2,224,517	$162,006
HENDRUM	154	$1,442,[illegible]3	$1,313,341	$8,528	$176,960	$974,229	$71,772
PERLEY	105	$786,[illegible]9	$743,946	$7,085	$78,755	$560,381	$36,036
SHELLY	123	$736,330	$726,344	$5,905	$81,591	$525,826	$30,379
TWIN VALLEY	385	$2,759,976	$2,839,843	$7,376	$314,873	$2,076,131	$138,931
CITY TOTAL	2,459	$20,367,766	$19,742,493	$8,029	$2,758,074	$14,040,019	$993,159
COUNTY-OLMSTED							
BYRON	1,018	$9,948,868	$9,868,467	$9,694	$1,324,611	$6,740,397	$502,165
CHATFIELD	533	$4,430,730	$4,308,208	$8,083	$508,919	$3,008,254	$201,564
DOVER	148	$1,166,353	$1,181,577	$7,984	$146,726	$857,130	$58,306
EYOTA	570	$4,837,541	$4,778,022	$8,382	$578,273	$3,323,049	$225,191
ORONOCO	407	$3,975,409	$3,993,487	$9,812	$598,053	$2,752,829	$211,094
ROCHESTER	39,896	$429,702,278	$419,764,250	$10,521	$66,440,774	$282,801,037	$22,693,384
STEWARTVILLE	2,196	$20,510,001	$20,321,383	$9,254	$2,733,760	$14,027,894	$1,008,158
CITY TOTAL	44,768	$474,571,180	$464,215,394	$10,369	$72,331,116	$313,510,590	$24,899,862
COUNTY-OTTER TAIL							
BATTLE LAKE	471	$3,500,380	$3,344,343	$7,101	$438,972	$2,310,252	$156,219
BLUFFTON	71	$418,988	$416,379	$5,864	$41,198	$309,797	$16,384
CLITHERALL	63	$352,888	$347,419	$5,515	$30,968	$256,228	$12,068
DALTON	166	$968,952	$977,228	$5,887	$113,752	$697,896	$36,832
DEER CREEK	131	$887,339	$866,236	$6,612	$120,088	$600,077	$35,690
DENT	113	$614,271	$567,239	$5,020	$63,017	$409,061	$19,919
ELIZABETH	89	$604,616	$634,300	$7,127	$72,077	$468,252	$28,029
ERHARD	151	$907,220	$881,722	$5,839	$100,456	$660,114	$35,722
FERGUS FALLS	7,023	$61,531,490	$60,233,197	$8,577	$8,559,963	$41,556,670	$2,987,406
HENNING	393	$2,839,479	$2,814,331	$7,161	$355,746	$2,024,692	$128,237
NEW YORK MILLS	451	$3,109,345	$6,226,362	$13,806	$375,762	$5,372,347	$617,100
OTTERTAIL	97	$677,685	$624,760	$6,441	$71,866	$447,368	$28,538
PARKERS PRAIRIE	407	$2,895,956	$2,820,546	$6,930	$325,829	$2,023,260	$129,527
PELICAN RAPIDS	1,089	$8,134,429	$7,996,482	$7,343	$1,049,035	$5,573,049	$366,938
PERHAM	1,237	$9,005,044	$8,786,509	$7,103	$1,160,496	$6,261,651	$396,261
RICHVILLE	84	$595,285	$539,352	$6,421	$74,327	$393,412	$25,000
ROTHSAY	116	$860,160	$838,848	$7,231	$121,001	$596,227	$37,523
UNDERWOOD	203	$1,448,605	$1,381,701	$6,806	$179,140	$952,727	$54,830
URBANK	32	$249,905	$254,207	$7,944	$22,236	$201,791	$13,635
VERGAS	200	$1,174,237	$1,156,955	$5,785	$124,317	$858,942	$48,660
VINING	39	$214,025	$204,571	$5,245	$22,035	$147,228	$6,632
CITY TOTAL	12,626	$100,990,299	$101,912,687	$8,072	$13,422,281	$72,121,041	$5,180,952
COUNTY-PENNINGTON							
GOODRIDGE	112	$656,986	$617,486	$5,513	$60,124	$465,539	$28,683
ST HILAIRE	194	$1,341,115	$1,323,601	$6,823	$157,101	$956,173	$59,054
THIEF RIVER FALLS	5,320	$46,159,148	$45,518,048	$8,556	$6,482,085	$31,371,294	$2,278,058
CITY TOTAL	5,626	$48,157,249	$47,459,135	$8,436	$6,699,310	$32,793,006	$2,365,795

1977 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

TABLE 36

CITIES

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-PINE							
ASKOV	176	$1,316,849	$1,313,601	$7,464	$231,242	$862,526	$56,026
BROOK PARK	73	$527,573	$519,896	$7,122	$59,259	$376,030	$21,077
BRUNO	47	$296,859	$294,377	$6,263	$28,538	$215,977	$11,392
DENHAM	17	$111,073	$115,720	$6,807	$17,191	$85,353	$5,620
FINLAYSON	88	$674,689	$675,278	$7,674	$88,600	$452,936	$30,691
HENRIETTE	13	$88,044	$88,752	$6,827	$10,738	$64,500	$4,334
HINCKLEY	538	$4,069,421	$3,951,463	$7,345	$549,138	$2,711,395	$181,133
KERRICK	43	$342,556	$352,562	$8,199	$51,957	$237,806	$15,996
PINE CITY	1,564	$12,909,647	$12,720,664	$8,133	$1,748,100	$8,950,734	$629,330
ROCK CREEK	172	$1,123,274	$1,130,519	$6,573	$124,622	$806,997	$47,087
RUTLEDGE	47	$275,567	$268,346	$5,709	$28,336	$198,904	$10,045
SANDSTONE	567	$4,584,665	$4,404,231	$7,768	$598,021	$3,094,942	$221,197
STURGEON LAKE	105	$930,230	$947,007	$9,019	$194,643	$611,916	$44,283
WILLOW RIVER	150	$1,211,168	$1,169,650	$7,798	$147,223	$849,453	$59,315
CITY TOTAL	3,600	$28,461,615	$27,952,066	$7,764	$3,877,608	$19,519,469	$1,337,527
COUNTY-PIPESTONE							
EDGERTON	618	$4,326,299	$4,249,671	$6,876	$471,770	$3,013,273	$188,349
HATFIELD	28	$195,043	$188,265	$6,724	$19,561	$143,456	$8,640
HOLLAND	122	$680,535	$679,131	$5,567	$68,951	$515,090	$29,430
IHLEN	64	$441,409	$438,950	$6,859	$62,938	$325,008	$20,711
JASPER	296	$2,154,374	$2,080,263	$7,028	$264,242	$1,499,265	$97,117
PIPESTONE	2,797	$21,265,911	$20,950,021	$7,490	$2,629,520	$14,978,558	$1,004,156
RUTHTON	194	$1,154,299	$1,138,172	$5,867	$117,567	$852,944	$49,659
TROSKY	49	$344,488	$337,768	$6,893	$31,633	$270,088	$14,836
WOODSTOCK	99	$561,756	$564,226	$5,699	$51,743	$429,286	$23,823
CITY TOTAL	4,267	$31,124,114	$30,626,467	$7,178	$3,717,925	$22,026,968	$1,436,721
COUNTY-POLK							
BELTRAMI	78	$542,456	$515,188	$6,605	$55,375	$398,306	$24,690
CLIMAX	159	$1,319,627	$1,265,483	$7,959	$197,071	$891,990	$58,404
CROOKSTON	4,713	$41,585,842	$41,032,881	$8,706	$5,893,948	$28,307,201	$2,038,222
EAST GRAND FORKS	4,362	$40,947,807	$38,681,612	$8,868	$5,918,579	$26,086,073	$1,869,714
ERSKINE	325	$2,350,172	$2,257,804	$6,947	$293,683	$1,587,766	$98,562
FERTILE	481	$3,593,828	$3,473,486	$7,221	$411,888	$2,511,814	$169,684
FISHER	236	$2,304,486	$2,252,393	$9,544	$488,230	$1,462,942	$107,701
FOSSTON	768	$5,910,485	$5,802,783	$7,556	$798,804	$3,999,917	$258,892
GULLY	52	$280,788	$278,799	$5,362	$35,945	$195,151	$10,605
LENGBY	69	$280,752	$255,195	$3,698	$26,899	$172,323	$5,727
MCINTOSH	262	$1,775,982	$1,717,179	$6,554	$201,[illegible]	$1,236,761	$72,994
MENTOR	121	$737,212	$723,932	$5,983	$99,1[illegible]	$508,914	$28,171
NIELSVILLE	66	$623,658	$579,113	$8,774	$109,348	$410,184	$31,754
TRAIL	46	$206,495	$175,463	$3,814	$18,401	$125,364	$5,136
WINGER	103	$746,887	$746,122	$7,244	$125,108	$500,948	$35,420
CITY TOTAL	11,841	$103,206,477	$99,757,433	$8,425	$14,673,670	$68,395,654	$4,815,586
COUNTY-POPE							
CYRUS	180	$1,422,374	$1,384,970	$7,694	$203,562,899	$975,700	$67,753
FARWELL	47	$362,121	$367,807	$7,826	$46,846	$271,113	$18,356
GLENWOOD CITY	1,529	$11,804,153	$11,495,960	$7,519	$1,521,798	$8,011,725	$549,296
LONG BEACH	76	$769,554	$739,165	$9,726	$116,785	$507,066	$38,852
LOWRY	130	$981,551	$961,092	$7,393	$146,298	$676,562	$47,778
SEDAN	43	$217,298	$207,086	$4,816	$20,570	$156,362	$7,444
STARBUCK	666	$4,882,691	$4,857,934	$7,294	$620,605	$3,415,047	$231,173
VILLARD	122	$790,154	$785,252	$6,436	$82,038	$571,601	$33,299
WESTPORT	9	$69,048	$61,293	$6,810	$2,174	$48,588	$2,951
CITY TOTAL	2,802	$21,298,944	$20,860,559	$7,445	$206,120,013	$14,633,764	$996,903
COUNTY-RAMSEY							
ARDEN HILLS	2,435	$33,032,688	$32,894,731	$13,509	$5,982,312	$20,796,943	$1,850,851
BLAINE	11	$117,683	$118,817	$10,802	$18,139	$83,352	$6,574
FALCON HEIGHTS	1,396	$17,520,948	$17,325,470	$12,411	$2,976,347	$11,478,676	$1,014,636
GEM LAKE	77	$1,444,548	$1,432,679	$18,606	$344,337	$784,916	$77,139
LAUDERDALE	588	$5,721,143	$5,666,684	$9,637	$845,790	$3,963,068	$305,691
LITTLE CANADA	1,927	$21,958,748	$21,652,024	$11,236	$3,501,906	$14,437,417	$1,169,906
MAPLEWOOD	8,500	$92,687,296	$92,427,560	$10,874	$13,848,618	$62,740,060	$5,008,550
MOUNDS VIEW	4,481	$48,018,230	$48,098,097	$10,734	$7,009,882	$32,616,994	$2,515,961
NEW BRIGHTON	13,885	$159,175,418	$157,875,093	$11,370	$24,831,002	$106,360,563	$8,693,420
NORTH OAKS	1,025	$29,715,778	$30,612,861	$29,866	$8,207,895	$17,339,306	$2,068,179
NORTH ST PAUL	6,540	$65,793,131	$65,745,735	$10,053	$9,602,483	$44,835,162	$3,428,810
ROSEVILLE	17,500	$209,132,009	$207,591,411	$11,862	$34,424,073	$138,953,961	$11,856,411
SHOREVIEW	6,067	$75,142,810	$74,850,502	$12,337	$12,114,151	$49,214,382	$4,124,932
SPRING LAKE PARK	55	$521,055	$517,377	$9,407	$74,522	$352,949	$25,609
ST ANTHONY	650	$7,374,337	$7,158,818	$11,014	$1,158,227	$4,812,157	$386,836
ST PAUL	181,228	$1,797,788,052	$1,775,742,847	$9,798	$281,356,665	$1,200,620,641	$91,430,489
VADNAIS HEIGHTS	1,205	$12,815,371	$12,792,239	$10,616	$1,878,268	$8,682,332	$663,820
WHITE BEAR LAKE	14,263	$164,576,083	$164,557,453	$11,537	$26,598,042	$109,263,337	$9,116,394
CITY TOTAL	261,833	$2,742,535,328	$2,717,060,398	$10,377	$434,772,659	$1,827,336,216	$143,744,209
COUNTY-RED LAKE							
BROOKS	74	$430,067	$406,088	$5,488	$39,282	$295,277	$15,195
OKLEE	258	$1,624,454	$1,583,004	$6,136	$181,642	$1,122,840	$64,494
PLUMMER	146	$932,526	$906,861	$6,211	$117,077	$640,798	$33,264
RED LAKE FALLS	936	$7,003,614	$6,884,931	$7,356	$839,379	$4,850,205	$311,228
CITY TOTAL	1,414	$9,990,661	$9,780,884	$6,917	$1,177,380	$6,909,12[illegible]	$424,180

1977 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

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CITIES

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-REDWOOD							
BELVIEW	222	$1,669,726	$1,634,985	$7,365	$204,208	$1,194,060	$76,660
CLEMENTS	113	$799,458	$771,492	$6,827	$90,805	$554,285	$34,186
DELHI	27	$227,810	$220,117	$8,152	$23,026	$160,519	$10,441
LAMBERTON	568	$4,335,026	$4,269,390	$7,517	$520,061	$3,072,613	$214,370
LUCAN	133	$908,843	$899,960	$6,767	$132,101	$616,911	$42,554
MILROY	136	$950,805	$958,363	$7,047	$147,914	$690,717	$44,085
MORGAN	557	$4,014,430	$3,907,777	$7,016	$536,802	$2,780,794	$176,117
NORTH REDWOOD	92	$554,491	$543,541	$5,908	$58,088	$392,344	$21,172
REDWOOD FALLS	2,975	$25,873,986	$25,444,535	$8,553	$3,473,039	$17,853,933	$1,320,022
REVERE	90	$533,552	$507,955	$5,644	$67,310	$371,190	$21,272
SANBORN	353	$2,492,635	$2,413,045	$6,836	$323,614	$1,708,122	$108,457
SEAFORTH	47	$270,391	$273,913	$5,828	$25,511	$214,669	$12,705
VESTA	183	$1,152,947	$1,152,718	$6,299	$109,088	$861,006	$54,162
WABASSO	405	$2,936,831	$2,909,036	$7,183	$353,857	$2,035,863	$135,822
WALNUT GROVE	427	$3,105,826	$3,068,378	$7,186	$401,932	$2,259,568	$157,047
WANDA	49	$459,874	$462,543	$9,440	$63,107	$329,234	$24,676
CITY TOTAL	6,377	$50,286,631	$49,437,748	$7,753	$6,530,063	$39,056,168	$2,453,748
COUNTY-RENVILLE							
BIRD ISLAND	769	$5,970,866	$5,948,671	$7,736	$810,428	$4,249,381	$286,391
BUFFALO LAKE	454	$3,572,387	$3,426,397	$7,547	$400,740	$2,507,079	$174,688
DANUBE	351	$2,921,036	$2,886,062	$8,222	$365,571	$2,070,609	$144,199
FAIRFAX	792	$5,424,665	$5,381,532	$6,795	$597,497	$3,909,189	$241,651
FRANKLIN	327	$2,393,656	$2,357,343	$7,209	$245,542	$1,782,317	$125,827
HECTOR	835	$7,176,876	$7,015,050	$8,401	$906,533	$5,050,852	$373,681
MORTON	327	$2,229,106	$2,207,555	$6,751	$249,292	$1,635,678	$96,403
OLIVIA	1,650	$13,823,944	$13,427,225	$8,138	$1,940,605	$9,175,302	$636,052
RENVILLE	884	$6,746,308	$6,722,433	$7,605	$900,470	$4,755,681	$326,312
SACRED HEART	394	$2,605,976	$2,603,715	$6,608	$327,643	$1,886,572	$115,467
CITY TOTAL	6,783	$52,864,820	$51,975,983	$7,663	$6,744,321	$37,022,660	$2,520,692
COUNTY-RICE							
DUNDAS	201	$1,590,974	$1,600,599	$7,963	$200,828	$1,125,793	$74,968
FARIBAULT	9,238	$78,613,557	$77,349,521	$8,373	$10,543,504	$53,500,859	$3,714,604
LONSDALE	480	$3,992,436	$4,049,841	$8,437	$528,855	$2,796,216	$189,932
MORRISTOWN	357	$2,632,581	$2,629,955	$7,367	$328,289	$1,868,828	$113,795
NERSTRAND	151	$1,195,142	$1,166,976	$7,728	$141,909	$838,295	$58,756
NORTHFIELD	5,063	$48,285,024	$47,094,002	$9,302	$6,497,638	$32,087,307	$2,377,771
CITY TOTAL	15,490	$136,309,714	$133,890,894	$8,644	$18,241,023	$92,217,298	$6,529,825
COUNTY-ROCK							
BEAVER CREEK	117	$879,349	$875,874	$7,486	$93,524	$646,943	$43,283
HARDWICK	127	$829,784	$807,009	$6,354	$85,829	$601,249	$36,042
HILLS	293	$2,486,188	$2,410,350	$8,226	$292,156	$1,709,520	$121,973
JASPER	37	$281,631	$271,389	$7,335	$36,596	$193,128	$11,934
KENNETH	38	$251,992	$257,552	$6,778	$21,549	$187,956	$12,133
LUVERNE	2,807	$24,218,237	$23,720,749	$8,451	$3,385,080	$16,773,563	$1,222,870
MAGNOLIA	114	$843,840	$845,822	$7,419	$94,628	$639,908	$41,626
STEEN	80	$559,684	$526,708	$6,584	$61,788	$387,158	$24,325
CITY TOTAL	3,613	$30,350,705	$29,715,453	$8,225	$4,071,150	$21,139,425	$1,514,185
COUNTY-ROSEAU							
BADGER	179	$1,247,718	$1,242,721	$6,943	$134,038	$905,143	$55,244
GREENBUSH	388	$2,754,308	$2,702,046	$6,964	$310,453	$1,953,820	$119,767
ROOSEVELT	54	$383,453	$378,047	$7,001	$43,514	$276,679	$16,418
ROSEAU	1,452	$12,044,481	$11,887,138	$8,187	$1,611,128	$8,465,068	$585,137
STRATHCONA	22	$119,505	$113,160	$5,144	$9,228	$83,114	$2,965
WARROAD	748	$6,697,063	$6,528,464	$8,728	$1,019,302	$4,647,743	$343,107
CITY TOTAL	2,843	$23,246,528	$22,851,576	$8,038	$3,127,663	$16,331,567	$1,122,639
COUNTY-ST. LOUIS							
AURORA	1,820	$16,621,831	$16,835,439	$9,250	$2,481,718	$11,985,176	$885,744
BABBITT	1,460	$14,000,596	$14,086,714	$9,648	$2,119,351	$9,932,709	$766,570
BIWABIK	765	$7,103,706	$7,087,139	$9,264	$1,077,374	$5,008,119	$374,877
BROOKSTON	58	$431,819	$433,611	$7,476	$48,919	$311,894	$20,249
BUHL	598	$5,020,070	$5,072,644	$8,483	$717,118	$3,654,940	$262,708
CHISHOLM	3,376	$29,156,797	$29,278,028	$8,672	$4,335,647	$20,877,936	$1,535,328
COOK	492	$4,140,945	$4,142,385	$8,419	$561,388	$2,928,718	$207,377
DULUTH	54,384	$502,209,260	$490,487,690	$9,019	$75,171,630	$336,443,390	$25,087,067
ELY	3,092	$23,700,839	$23,303,992	$7,563	$3,218,164	$16,795,682	$1,153,027
EVELETH	3,205	$28,979,459	$28,786,257	$8,982	$4,486,902	$20,292,937	$1,522,633
FLOODWOOD	323	$2,461,314	$2,436,218	$7,542	$305,332	$1,707,327	$107,213
FRANKLIN	12	$89,386	$84,259	$7,022	$9,665	$63,261	$4,017
GILBERT	1,646	$14,616,076	$14,642,931	$8,896	$2,176,969	$10,442,201	$766,710
HIBBING	9,887	$98,028,699	$97,545,437	$9,866	$16,978,971	$67,340,686	$5,311,298
HOYT LAKES	1,734	$16,643,054	$16,942,375	$9,771	$2,530,260	$11,894,640	$928,054
IRON JUNCTION	257	$2,741,534	$2,825,198	$10,993	$464,404	$1,947,144	$154,801
KINNEY	117	$1,033,282	$1,056,506	$9,030	$158,375	$748,957	$54,283
LEONIDAS	13	$94,915	$96,721	$7,440	$12,933	$66,841	$4,120
MCKINLEY	113	$972,062	$987,895	$8,742	$139,343	$712,968	$50,820
MEADOWLANDS	95	$805,811	$799,290	$8,414	$113,043	$573,561	$42,849
MOUNTAIN IRON	1,544	$14,876,675	$15,088,488	$9,772	$2,283,445	$10,723,065	$824,105
ORR	234	$1,581,089	$1,545,078	$6,603	$212,312	$1,114,607	$69,557
PROCTOR	1,543	$13,650,479	$13,690,210	$8,872	$1,987,167	$9,563,250	$696,407
TOWER	521	$4,339,329	$4,336,437	$8,323	$631,177	$3,039,763	$213,321
VIRGINIA	6,991	$69,846,887	$69,615,719	$9,958	$11,872,784	$48,473,848	$3,875,018
WINTON	137	$969,798	$989,666	$7,224	$134,612	$723,031	$45,603
CITY TOTAL	94,417	$874,115,712	$862,276,327	$9,133	$134,228,995	$597,366,631	$44,963,756

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CITIES

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-SCOTT							
BELLE PLAINE	1,405	$11,752,961	$11,905,119	$8,473	$1,594,133	$8,330,324	$584,060
ELKO	171	$1,550,035	$1,576,412	$9,219	$223,293	$1,018,766	$69,261
JORDAN	1,577	$13,448,699	$13,505,580	$8,564	$1,767,956	$9,445,645	$654,927
NEW MARKET	135	$1,134,046	$1,166,916	$8,644	$150,221	$806,582	$55,746
NEW PRAGUE	564	$5,418,048	$5,521,460	$9,790	$729,308	$3,784,704	$348,914
PRIOR LAKE	4,404	$53,988,757	$53,595,257	$12,170	$8,722,654	$34,140,890	$2,865,938
SAVAGE	1,685	$17,687,405	$17,565,618	$10,425	$2,555,736	$11,717,730	$904,677
SHAKOPEE	5,862	$58,699,393	$58,962,796	$10,058	$9,273,329	$39,586,165	$3,007,784
CITY TOTAL	15,803	$163,679,344	$163,799,158	$10,365	$25,016,630	$108,830,806	$8,491,305
COUNTY-SHERBURNE							
BECKER	266	$2,346,749	$2,370,391	$8,911	$317,028	$1,663,554	$119,162
BIG LAKE	1,082	$10,266,346	$10,255,095	$9,478	$1,395,477	$7,026,423	$510,429
CLEAR LAKE	295	$2,625,410	$2,619,303	$8,879	$392,153	$1,737,091	$125,556
ELK RIVER	2,969	$30,560,707	$30,717,178	$10,346	$4,445,369	$20,685,554	$1,602,018
PRINCETON	36	$456,175	$455,935	$12,665	$87,170	$261,176	$21,696
ST CLOUD	1,771	$16,845,125	$16,481,724	$9,306	$2,557,510	$11,050,066	$838,432
ZIMMERMAN	607	$5,869,269	$5,953,356	$9,808	$851,378	$3,977,694	$296,531
CITY TOTAL	7,026	$68,971,781	$68,852,982	$9,800	$10,046,085	$46,401,558	$3,513,823
COUNTY-SIBLEY							
ARLINGTON	1,107	$8,445,340	$8,427,598	$7,613	$1,079,023	$5,996,089	$406,808
GAYLORD	1,147	$9,290,454	$9,137,761	$7,967	$1,190,447	$6,446,130	$468,053
GIBBON	516	$3,736,390	$3,704,822	$7,180	$502,236	$2,632,255	$172,472
GREEN ISLE	214	$1,543,486	$1,536,454	$7,180	$169,116	$1,125,865	$74,093
HENDERSON	445	$3,069,146	$3,085,767	$6,934	$372,769	$2,223,309	$138,425
NEW AUBURN	135	$863,589	$872,426	$6,462	$87,906	$633,530	$37,633
WINTHROP	866	$6,000,539	$5,937,931	$6,857	$699,814	$4,280,992	$271,132
CITY TOTAL	4,430	$32,948,944	$32,702,759	$7,382	$4,101,311	$23,338,170	$1,548,615
COUNTY-STEARNS							
ALBANY	897	$6,975,788	$6,929,345	$7,725	$837,512	$4,934,249	$342,622
AVON	485	$4,055,672	$4,058,782	$8,369	$534,489	$2,757,827	$188,080
BELGRADE	400	$3,185,697	$3,050,514	$7,626	$441,928	$2,135,471	$146,650
BROOTEN	304	$2,006,052	$2,005,539	$6,597	$247,406	$1,458,432	$86,197
COLD SPRING	1,350	$11,265,621	$11,030,250	$8,171	$1,467,412	$7,588,792	$516,827
EDEN VALLEY	148	$940,017	$949,290	$6,414	$103,778	$674,034	$37,185
ELROSA	100	$727,063	$735,240	$7,352	$69,929	$532,283	$31,984
FREEPORT	311	$2,133,631	$2,121,922	$6,823	$234,491	$1,531,647	$95,790
GREENWALD	112	$850,543	$866,912	$7,740	$100,421	$585,510	$34,933
HOLDINGFORD	404	$3,054,607	$3,019,033	$7,473	$402,686	$2,115,408	$131,825
KIMBALL	407	$2,881,010	$2,877,586	$7,070	$372,309	$2,010,833	$128,846
LAKE HENRY	18	$102,369	$99,733	$5,541	$19,457	$57,612	$2,454
MEIRE GROVE	38	$227,463	$230,199	$6,058	$27,358	$162,884	$8,329
MELROSE	1,209	$9,846,792	$9,711,387	$8,033	$1,267,442	$6,772,944	$465,144
NEW MUNICH	133	$953,698	$961,675	$7,231	$103,580	$709,253	$45,084
PAYNESVILLE	1,332	$9,959,084	$9,903,174	$7,435	$1,303,848	$6,861,125	$447,689
PLEASANT LAKE	14	$139,614	$142,260	$10,161	$21,625	$99,284	$6,863
RICHMOND	602	$4,430,193	$4,434,536	$7,366	$565,026	$3,098,360	$194,442
ROCKVILLE	241	$2,007,335	$2,009,182	$8,337	$230,538	$1,440,143	$94,374
ROSCOE	68	$385,248	$381,473	$5,610	$35,757	$295,109	$15,687
SARTELL	994	$10,255,570	$10,144,186	$10,205	$1,570,704	$6,806,461	$528,939
SAUK CENTRE	2,025	$15,842,244	$15,550,379	$7,679	$1,976,267	$11,063,544	$753,091
SPRING HILL	25	$151,873	$152,400	$6,096	$10,749	$123,078	$6,521
ST ANTHONY	44	$461,916	$469,208	$10,664	$75,214	$320,520	$27,031
ST CLOUD	18,848	$167,071,478	$164,265,137	$8,715	$24,072,515	$112,161,032	$8,196,519
ST JOSEPH	1,045	$8,800,767	$8,704,655	$8,330	$1,133,637	$6,018,363	$409,772
ST MARTIN	92	$520,395	$526,465	$5,722	$55,983	$361,028	$16,957
ST ROSA	14	$80,416	$81,865	$5,848	$6,583	$56,203	$2,262
ST STEPHEN	114	$932,339	$946,004	$8,298	$119,167	$658,878	$45,370
WAITE PARK	1,475	$11,317,863	$11,278,746	$7,647	$1,408,824	$7,991,857	$514,710
CITY TOTAL	33,249	$281,562,358	$277,637,077	$8,350	$38,816,635	$191,382,164	$13,522,176
COUNTY-STEELE							
BLOOMING PRAIRIE	1,016	$8,873,315	$8,788,227	$8,650	$1,228,851	$6,120,321	$445,850
ELLENDALE	400	$2,837,327	$2,855,706	$7,139	$369,338	$2,035,057	$136,809
MEDFORD	459	$3,690,542	$3,711,724	$8,087	$481,237	$2,575,317	$170,835
OWATONNA	11,035	$101,178,486	$99,708,520	$9,036	$14,510,535	$68,826,872	$5,086,503
CITY TOTAL	12,910	$116,579,670	$115,064,177	$8,913	$16,589,961	$79,557,567	$5,839,996
COUNTY-STEVENS							
ALBERTA	83	$659,994	$631,477	$7,608	$78,492	$481,012	$30,161
CHOKIO	272	$2,019,491	$1,965,512	$7,226	$228,296	$1,464,811	$99,789
DONNELLY	164	$1,050,580	$1,035,381	$6,313	$120,184	$777,627	$46,229
HANCOCK	430	$3,858,690	$3,802,338	$8,843	$595,511	$2,709,410	$195,215
MORRIS	2,657	$22,085,588	$21,615,815	$8,135	$3,083,418	$15,146,646	$1,071,777
CITY TOTAL	3,606	$29,674,343	$29,050,523	$8,056	$4,105,901	$20,579,506	$1,443,171

1977 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

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CITIES

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-SWIFT							
APPLETON	971	$7,055,546	$6,905,750	$7,112	$898,622	$4,877,973	$321,421
BENSON	2,091	$15,763,304	$15,387,427	$7,359	$2,111,871	$10,648,153	$696,680
CLONTARF	89	$628,884	$616,348	$6,925	$74,431	$448,661	$29,050
DANVERS	69	$571,458	$553,815	$8,026	$60,179	$419,373	$33,298
DEGRAFF	98	$967,900	$968,913	$9,887	$167,782	$680,782	$56,737
HOLLOWAY	65	$434,349	$433,622	$6,671	$47,169	$322,346	$18,557
KERKHOVEN	362	$2,793,725	$2,753,267	$7,606	$328,587	$1,906,151	$124,623
MURDOCK	168	$1,136,827	$1,130,592	$6,730	$135,305	$811,857	$47,470
CITY TOTAL	3,913	$29,351,993	$28,749,734	$7,347	$3,823,946	$20,115,296	$1,327,836
COUNTY-TODD							
BERTHA	214	$1,347,570	$1,287,694	$6,017	$144,146	$909,524	$46,496
BROWERVILLE	371	$2,721,596	$2,748,360	$7,408	$360,315	$1,921,227	$115,825
BURTRUM	80	$471,726	$474,609	$5,933	$56,830	$352,969	$18,823
CLARISSA	314	$2,273,721	$2,268,642	$7,225	$300,893	$1,501,183	$93,160
EAGLE BEND	283	$1,650,229	$1,635,769	$5,780	$171,310	$1,151,409	$61,297
GREY EAGLE	165	$1,031,956	$1,020,049	$6,182	$113,445	$704,736	$38,911
HEWITT	96	$497,435	$481,989	$5,021	$47,231	$346,358	$15,104
LONG PRAIRIE	1,418	$11,912,107	$11,564,269	$8,155	$1,614,797	$7,907,956	$538,113
OSAKIS	106	$577,367	$559,983	$5,283	$67,474	$380,929	$21,282
STAPLES	1,365	$10,962,640	$10,878,920	$7,970	$1,500,777	$7,484,570	$501,907
WEST UNION	31	$239,194	$223,369	$7,205	$26,564	$162,837	$9,713
CITY TOTAL	4,443	$33,685,541	$33,143,653	$7,460	$4,403,782	$22,823,698	$1,460,632
COUNTY-TRAVERSE							
BROWNS VALLEY	431	$2,704,007	$2,505,930	$5,814	$282,830	$1,845,191	$97,724
DUMONT	113	$856,020	$829,590	$7,342	$94,831	$625,650	$47,651
TINTAH	64	$524,022	$520,243	$8,129	$60,457	$390,582	$27,553
WHEATON	1,204	$9,557,165	$9,265,599	$7,696	$1,219,619	$6,618,550	$456,860
CITY TOTAL	1,812	$13,641,214	$13,121,362	$7,241	$1,657,737	$9,479,973	$629,787
COUNTY-WABASHA							
BELLECHESTER	24	$97,221	$102,247	$4,260	$9,238	$71,575	$2,988
ELGIN	364	$2,918,746	$2,913,544	$8,004	$354,412	$2,071,985	$138,976
HAMMOND	78	$503,532	$508,899	$6,524	$62,630	$356,254	$20,949
KELLOGG	280	$1,868,297	$1,861,880	$6,650	$203,205	$1,352,957	$83,392
LAKE CITY	2,530	$19,309,820	$18,823,845	$7,440	$2,438,362	$13,304,772	$896,615
MAZEPPA	340	$2,570,923	$2,567,317	$7,551	$316,096	$1,871,407	$125,308
MILLVILLE	126	$809,148	$823,353	$6,535	$97,817	$593,502	$36,330
MINNEISKA	40	$295,801	$300,431	$7,511	$36,585	$220,022	$14,919
PLAINVIEW	1,344	$11,197,946	$11,106,020	$8,263	$1,434,390	$7,879,704	$560,000
WABASHA	1,503	$11,600,700	$11,068,338	$7,364	$1,509,969	$7,793,323	$495,262
ZUMBRO FALLS	212	$1,663,088	$1,646,008	$7,764	$196,324	$1,186,401	$80,879
CITY TOTAL	6,841	$52,835,222	$51,721,882	$7,561	$6,659,028	$36,701,902	$2,455,617
COUNTY-WADENA							
ALDRICH	26	$206,621	$201,570	$7,753	$24,713	$150,100	$9,714
MENAHGA	409	$2,376,498	$2,339,867	$5,721	$261,678	$1,687,136	$86,057
NIMROD	29	$99,172	$108,100	$3,728	$11,579	$78,018	$2,296
SEBEKA	364	$2,389,044	$2,290,696	$6,293	$271,985	$1,667,085	$102,380
STAPLES	97	$1,077,659	$1,090,960	$11,247	$182,691	$677,565	$54,516
VERNDALE	262	$1,719,165	$1,729,572	$6,601	$190,065	$1,261,059	$74,814
WADENA	2,549	$21,252,247	$20,749,716	$8,140	$3,002,086	$14,400,441	$1,019,021
CITY TOTAL	3,736	$29,120,406	$28,510,481	$7,631	$3,944,797	$19,921,404	$1,348,798
COUNTY-WASECA							
JANESVILLE	953	$7,365,173	$7,294,142	$7,654	$962,866	$5,098,431	$340,483
NEW RICHLAND	687	$5,696,172	$5,601,978	$8,154	$721,715	$4,027,771	$276,946
WALDORF	143	$1,164,641	$1,149,907	$8,041	$146,273	$828,084	$62,152
WASECA	5,057	$43,749,048	$42,962,455	$8,496	$6,032,012	$29,869,611	$2,133,816
CITY TOTAL	6,840	$57,975,034	$57,008,482	$8,335	$7,862,866	$39,823,897	$2,813,398
COUNTY-WASHINGTON							
AFTON	1,221	$15,608,365	$15,608,738	$12,784	$2,708,098	$10,049,476	$881,286
BAYPORT	1,162	$13,868,213	$13,634,865	$11,734	$2,267,238	$9,165,385	$794,071
BIRCHWOOD	356	$4,990,760	$4,969,446	$13,959	$873,856	$3,218,171	$303,999
COTTAGE GROVE	8,581	$96,058,343	$95,474,893	$11,126	$13,681,762	$63,013,133	$4,934,795
DELLWOOD	311	$7,506,358	$7,562,430	$24,316	$1,836,555	$4,407,105	$498,317
FOREST LAKE	3,200	$33,506,571	$33,580,578	$10,494	$5,061,314	$21,978,778	$1,720,233
HASTINGS	59	$682,415	$742,037	$12,577	$140,279	$474,413	$40,100
HUGO	1,628	$16,765,490	$17,029,420	$10,460	$2,519,907	$11,221,423	$858,120
LAKE ST CROIX BEACH	222	$2,171,950	$2,210,308	$9,956	$301,259	$1,515,521	$110,539
LAKE ELMO	2,586	$30,788,732	$30,815,067	$11,916	$5,057,584	$20,458,384	$1,702,473
LAKELAND	1,083	$12,605,721	$12,452,253	$11,498	$2,004,795	$8,026,846	$645,059
LANDFALL	175	$1,620,662	$1,591,916	$9,097	$220,670	$1,133,397	$80,121
LAKELAND SHORES	44	$603,914	$599,235	$13,619	$103,979	$398,651	$34,300
MAHTOMEDI	1,962	$22,678,485	$22,623,818	$11,531	$3,664,868	$14,603,257	$1,204,113
MARINE ON ST CROIX	469	$5,802,746	$5,792,747	$12,351	$1,023,177	$3,690,421	$325,314
NEWPORT	1,816	$19,071,633	$19,050,201	$10,490	$2,887,123	$13,021,740	$1,007,634
OAKDALE	4,157	$44,245,463	$44,222,237	$10,638	$6,384,292	$29,792,238	$2,268,993
OAK PARK HEIGHTS	542	$5,404,654	$5,382,590	$9,931	$768,772	$3,668,220	$284,249
PINE SPRINGS	49	$727,274	$711,285	$14,516	$108,081	$470,639	$43,552
STILLWATER	8,717	$94,678,692	$93,521,607	$10,729	$14,367,083	$61,899,098	$4,992,487
ST MARYS POINT	95	$1,039,533	$1,061,683	$11,176	$154,156	$707,189	$60,074
ST PAUL PARK	3,459	$34,724,360	$34,946,192	$10,103	$5,179,992	$23,977,752	$1,817,846
WHITE BEAR LAKE	165	$3,544,139	$3,485,220	$21,123	$840,653	$2,145,949	$230,636
WILLERNIE	298	$2,612,466	$2,661,713	$8,932	$369,701	$1,851,326	$131,412
WOODBURY	3,681	$47,997,835	$47,370,431	$12,869	$7,574,667	$31,064,679	$2,686,282
CITY TOTAL	46,038	$519,304,774	$517,100,910	$11,232	$80,099,861	$341,953,191	$27,656,005

1977 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

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CITIES

CITY	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	AVERAGE MINN. GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
COUNTY-WATONWAN							
BUTTERFIELD	330	$2,858,759	$2,899,443	$8,786	$438,617	$2,087,373	$158,875
DARFUR	82	$722,160	$742,297	$9,052	$109,176	$542,455	$41,913
LASALLE	59	$452,296	$453,272	$7,683	$54,943	$329,890	$23,567
LEWISVILLE	164	$1,214,732	$1,204,776	$7,346	$143,929	$884,873	$56,490
MADELIA	1,285	$9,780,555	$9,682,922	$7,535	$1,108,023	$6,951,543	$465,277
ODIN	101	$807,222	$781,773	$7,740	$112,754	$551,873	$41,491
ORMSBY	77	$533,136	$525,846	$6,829	$68,484	$377,914	$25,124
ST JAMES	2,455	$20,139,795	$19,891,663	$8,103	$2,628,604	$14,120,432	$964,452
CITY TOTAL	4,553	$36,508,655	$36,181,992	$7,947	$4,664,528	$25,846,353	$1,777,189
COUNTY-WILKIN							
BRECKENRIDGE	2,042	$17,778,657	$17,019,156	$8,335	$2,547,918	$11,732,183	$838,919
CAMPBELL	147	$1,277,991	$1,287,953	$8,7[illegible]	$199,764	$909,679	$71,680
DORAN	69	$554,264	$479,468	$6,949	$73,413	$342,126	$22,582
FOXHOME	80	$636,712	$648,752	$8,109	$68,487	$490,417	$32,116
KENT	66	$446,357	$426,350	$6,460	$49,350	$318,493	$20,787
NASHUA	41	$260,550	$245,907	$5,998	$25,799	$180,740	$10,555
ROTHSAY	196	$1,554,160	$1,510,372	$7,706	$226,377	$1,068,599	$73,345
TENNEY	11	$126,792	$129,493	$11,772	$9,169	$102,728	$9,450
WOLVERTON	109	$970,077	$941,590	$8,638	$117,520	$693,267	$51,464
CITY TOTAL	2,761	$23,605,560	$22,689,041	$8,218	$3,317,797	$15,838,232	$1,130,898
COUNTY-WINONA							
ALTURA	256	$2,000,044	$1,957,030	$7,645	$230,430	$1,419,977	$92,099
DAKOTA	204	$1,456,817	$1,456,698	$7,141	$168,001	$1,055,399	$65,441
ELBA	53	$312,482	$309,259	$5,835	$39,055	$223,937	$12,742
GOODVIEW	613	$5,458,325	$5,366,339	$8,754	$737,350	$3,723,032	$264,254
LEWISTON	667	$5,358,505	$5,298,630	$7,944	$740,711	$3,667,033	$251,691
MINNESOTA CITY	352	$2,928,032	$2,923,095	$8,304	$402,828	$2,044,915	$140,143
MINNEISKA	47	$367,254	$337,201	$7,174	$43,463	$246,252	$16,713
ROLLINGSTONE	283	$2,210,800	$2,193,543	$7,751	$265,171	$1,574,158	$102,800
ST CHARLES	1,234	$9,735,630	$9,645,192	$7,816	$1,313,963	$6,761,318	$447,840
STOCKTON	189	$1,373,151	$1,385,277	$7,330	$163,786	$993,682	$58,920
UTICA	109	$763,038	$745,722	$6,841	$93,135	$537,536	$31,770
WINONA	13,970	$119,275,652	$115,773,382	$8,287	$16,573,633	$80,510,874	$5,697,317
CITY TOTAL	17,977	$151,239,730	$147,391,368	$8,199	$20,771,526	$102,758,111	$7,181,730
COUNTY-WRIGHT							
ALBERTVILLE	249	$2,247,198	$2,251,827	$9,043	$286,065	$1,561,874	$109,612
ANNANDALE	944	$7,855,303	$7,693,690	$8,150	$1,025,262	$5,333,539	$366,881
BUFFALO	2,715	$26,393,781	$26,094,321	$9,611	$3,953,310	$17,330,641	$1,299,113
CLEARWATER	215	$1,638,905	$1,678,092	$7,805	$227,501	$1,186,650	$85,753
COKATO	1,178	$9,276,727	$9,194,811	$7,805	$1,224,323	$6,358,613	$431,808
DAYTON	24	$258,297	$263,774	$10,991	$43,286	$185,385	$15,594
DELANO	1,473	$13,169,877	$13,281,932	$9,017	$1,779,223	$9,172,495	$662,817
HANOVER	179	$1,466,521	$1,481,953	$8,279	$190,866	$1,027,636	$70,313
HOWARD LAKE	729	$6,202,023	$6,228,885	$8,544	$887,532	$4,305,041	$306,821
MAPLE LAKE	738	$6,433,752	$6,448,458	$8,738	$865,811	$4,479,473	$317,255
MONTICELLO	1,555	$14,232,907	$14,269,133	$9,176	$2,085,779	$9,614,980	$705,845
MONTROSE	361	$2,885,184	$2,917,581	$8,082	$375,172	$2,042,084	$132,369
ROCKFORD	877	$7,707,543	$7,794,111	$8,887	$1,047,177	$5,361,805	$370,782
SOUTH HAVEN	229	$1,706,072	$1,684,951	$7,358	$243,158	$1,138,192	$76,255
ST MICHAEL	790	$7,937,897	$7,926,338	$10,033	$1,106,281	$5,432,873	$407,120
WAVERLY	319	$2,987,910	$3,000,913	$9,407	$548,539	$2,073,395	$155,804
CITY TOTAL	12,575	$112,399,897	$112,210,770	$8,723	$15,889,285	$76,604,676	$5,514,142
COUNTY-YELLOW MEDICINE							
CANBY	1,150	$8,177,920	$8,052,599	$7,002	$989,371	$5,752,615	$372,501
CLARKFIELD	572	$4,794,464	$4,697,307	$8,212	$764,891	$3,107,051	$211,958
ECHO	199	$1,383,432	$1,363,052	$6,850	$146,675	$1,032,722	$67,722
GRANITE FALLS	1,638	$13,947,977	$13,822,589	$8,439	$1,987,795	$9,568,010	$678,779
HANLEY FALLS	143	$922,957	$896,117	$6,267	$121,340	$642,885	$41,514
HAZEL RUN	44	$247,635	$237,284	$5,393	$21,733	$180,467	$9,897
PORTER	93	$533,649	$525,058	$5,646	$49,786	$395,502	$20,290
ST LEO	63	$399,589	$405,416	$6,435	$40,337	$292,394	$18,823
WOOD LAKE	228	$1,664,890	$1,643,321	$7,208	$186,720	$1,220,921	$84,507
CITY TOTAL	4,130	$32,072,513	$31,642,743	$7,662	$4,308,648	$22,192,567	$1,505,990
TOTAL	1,758,991	$17,568,971,497	$17,368,429,248	$9,874	$2,896,307,351	$11,721,229,012	$905,208,944

1977 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

TABLE 37

DISTRIBUTION BY SIZE OF MINNESOTA GROSS INCOME FOR ALL RETURNS

ALBERT LEA

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
GROSS LOSS	45	$92,250	$357,713-	$23,820	$0	$0
$ 0 - $ 499	900	$317,893	$133,963	$6,086	$124,193	$1,454
500 - 999	517	$543,781	$390,716	$19,270	$337,513	$3,196
1,000 - 1,999	1,096	$2,064,775	$1,631,605	$80,793	$1,395,847	$15,973
2,000 - 2,999	1,075	$3,082,515	$2,665,025	$132,329	$2,135,416	$37,986
3,000 - 3,999	873	$3,254,806	$3,033,718	$174,458	$2,370,193	$60,088
4,000 - 4,999	746	$3,517,394	$3,352,648	$247,644	$2,641,473	$84,768
5,000 - 5,999	699	$3,863,493	$3,844,417	$312,675	$2,967,394	$123,846
6,000 - 6,999	597	$3,966,240	$3,872,552	$373,220	$3,015,062	$147,237
7,000 - 7,999	503	$3,817,907	$3,778,011	$418,743	$2,839,147	$152,601
8,000 - 8,999	421	$3,627,234	$3,569,287	$402,676	$2,630,807	$153,944
9,000 - 9,999	403	$3,867,627	$3,817,764	$465,710	$2,691,858	$163,638
10,000 - 10,999	435	$4,562,852	$4,571,333	$567,253	$3,220,276	$209,256
11,000 - 11,999	664	$7,915,950	$7,805,517	$1,023,803	$5,436,169	$373,290
12,000 - 12,999	181	$2,310,022	$2,308,346	$303,464	$1,568,729	$110,728
13,000 - 13,999	417	$5,632,123	$5,613,850	$742,041	$3,815,974	$279,178
14,000 - 14,999	371	$5,351,759	$5,374,155	$730,932	$3,683,188	$280,785
15,000 - 17,499	809	$13,031,835	$13,105,903	$1,915,162	$8,745,547	$706,456
17,500 - 19,999	544	$10,061,497	$10,155,372	$1,587,663	$6,805,710	$593,693
20,000 - 29,999	611	$14,012,232	$14,095,859	$2,342,577	$9,303,025	$887,506
30,000 - 39,999	110	$3,822,371	$3,816,233	$717,029	$2,496,227	$279,321
40,000 - 49,999	34	$1,505,561	$1,528,814	$319,949	$1,022,764	$123,596
50,000 - 99,999	66	$4,340,719	$4,260,189	$1,188,450	$2,529,993	$318,169
100,000 AND OVER	8	$953,088	$969,050	$262,750	$639,636	$92,755
TOTAL	12,125	$105,515,924	$103,694,327	$14,358,497	$72,416,141	$5,199,463

ANOKA

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
GROSS LOSS	31	$62,795	$206,440-	$19,346	$0	$16
$ 0 - $ 499	897	$380,866	$127,084	$12,544	$118,365	$1,685
500 - 999	457	$465,500	$343,772	$14,292	$306,552	$2,833
1,000 - 1,999	917	$1,647,203	$1,365,358	$75,590	$1,156,330	$15,479
2,000 - 2,999	846	$2,318,919	$2,099,615	$121,414	$1,702,971	$32,108
3,000 - 3,999	704	$2,626,126	$2,451,442	$171,713	$1,926,162	$51,205
4,000 - 4,999	593	$2,760,494	$2,654,296	$207,802	$2,080,038	$68,466
5,000 - 5,999	554	$3,095,813	$3,034,136	$278,916	$2,374,686	$102,685
6,000 - 6,999	495	$3,281,603	$3,211,744	$311,985	$2,445,095	$120,158
7,000 - 7,999	517	$3,952,745	$3,889,355	$426,353	$2,932,359	$165,556
8,000 - 8,999	514	$4,403,973	$4,356,082	$507,860	$3,244,570	$196,097
9,000 - 9,999	525	$5,005,898	$4,989,364	$606,951	$3,652,970	$235,832
10,000 - 10,999	427	$4,472,658	$4,484,259	$570,342	$3,259,752	$222,359
11,000 - 11,999	670	$7,849,003	$7,877,229	$1,053,755	$5,462,547	$386,184
12,000 - 12,999	222	$2,795,724	$2,833,029	$392,631	$1,930,971	$140,952
13,000 - 13,999	505	$6,834,761	$6,810,208	$949,968	$4,541,807	$338,602
14,000 - 14,999	425	$6,131,739	$6,154,100	$867,187	$4,012,847	$304,639
15,000 - 17,499	1,083	$17,351,055	$17,518,294	$2,563,218	$11,146,338	$878,435
17,500 - 19,999	785	$14,516,135	$14,679,603	$2,283,918	$9,127,601	$766,020
20,000 - 29,999	1,112	$25,399,941	$25,848,671	$4,180,569	$16,305,661	$1,531,446
30,000 - 39,999	174	$5,722,631	$5,845,339	$1,122,075	$3,708,624	$401,759
40,000 - 49,999	70	$3,006,272	$3,077,339	$608,559	$1,948,867	$229,200
50,000 - 99,999	74	$4,863,081	$4,857,479	$1,123,322	$3,024,862	$376,296
100,000 AND OVER	16	$2,295,305	$2,352,119	$858,891	$1,287,176	$173,903
TOTAL	12,613	$131,240,240	$130,859,917	$19,329,201	$87,697,151	$6,741,914

1977 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

TABLE 37

DISTRIBUTION BY SIZE OF MINNESOTA GROSS INCOME FOR ALL RETURNS

AUSTIN

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
GROSS LOSS	52	$108,374	$363,079-	$17,967	$0	$1,011
$ 0 - $ 499	1,498	$549,810	$223,974	$18,886	$208,183	$2,593
500 - 999	745	$786,440	$561,368	$21,362	$508,247	$5,439
1,000 - 1,999	1,423	$2,564,442	$2,111,266	$87,604	$1,809,101	$21,184
2,000 - 2,999	1,283	$3,609,096	$3,200,836	$159,600	$2,586,496	$45,942
3,000 - 3,999	1,240	$4,586,064	$4,302,781	$238,427	$3,384,534	$77,552
4,000 - 4,999	893	$4,238,592	$4,004,039	$259,514	$3,105,477	$93,310
5,000 - 5,999	753	$4,370,936	$4,134,829	$340,380	$3,247,634	$136,231
6,000 - 6,999	635	$4,247,700	$4,120,048	$422,058	$3,145,455	$152,437
7,000 - 7,999	561	$4,334,520	$4,193,885	$437,600	$3,180,630	$171,184
8,000 - 8,999	492	$4,235,127	$4,177,542	$471,388	$3,058,494	$178,782
9,000 - 9,999	394	$3,828,315	$3,742,664	$466,218	$2,731,556	$172,078
10,000 - 10,999	416	$4,486,426	$4,375,919	$563,083	$3,107,511	$204,525
11,000 - 11,999	593	$7,024,565	$6,935,916	$907,875	$4,879,140	$340,488
12,000 - 12,999	178	$2,279,403	$2,271,530	$310,604	$1,580,571	$115,293
13,000 - 13,999	350	$4,685,370	$4,722,400	$663,192	$3,250,134	$242,861
14,000 - 14,999	420	$6,072,461	$6,086,463	$882,645	$4,248,785	$334,226
15,000 - 17,499	892	$14,428,184	$14,448,733	$2,192,411	$9,814,928	$803,024
17,500 - 19,999	1,005	$18,760,896	$18,940,912	$3,038,283	$12,892,972	$1,146,193
20,000 - 29,999	1,678	$37,507,429	$38,021,759	$6,458,168	$25,888,827	$2,505,610
30,000 - 39,999	141	$4,780,459	$4,819,039	$962,173	$3,173,607	$354,325
40,000 - 49,999	58	$2,573,483	$2,560,219	$546,502	$1,626,671	$193,763
50,000 - 99,999	95	$6,619,710	$6,691,843	$1,799,696	$4,005,510	$516,444
100,000 AND OVER	19	$2,771,610	$2,893,692	$1,064,163	$1,600,130	$223,527
TOTAL	15,814	$149,449,412	$147,541,657	$22,329,799	$103,034,543	$8,038,022

BEMIDJI

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
GROSS LOSS	27	$105,081	$150,445-	$12,070	$0	$0
$ 0 - $ 499	479	$315,997	$73,135	$5,213	$66,047	$755
500 - 999	305	$501,824	$230,258	$10,263	$201,195	$1,367
1,000 - 1,999	690	$1,324,198	$1,033,231	$47,609	$874,337	$8,228
2,000 - 2,999	636	$1,856,630	$1,582,730	$85,651	$1,293,314	$18,749
3,000 - 3,999	517	$1,958,478	$1,804,607	$107,029	$1,448,674	$30,381
4,000 - 4,999	449	$2,163,250	$2,006,345	$139,735	$1,586,421	$40,820
5,000 - 5,999	382	$2,154,083	$2,093,982	$169,792	$1,645,670	$59,114
6,000 - 6,999	371	$2,410,616	$2,407,028	$215,244	$1,840,463	$81,407
7,000 - 7,999	283	$2,130,042	$2,127,765	$222,660	$1,559,764	$76,650
8,000 - 8,999	251	$2,178,566	$2,123,793	$224,612	$1,574,160	$87,653
9,000 - 9,999	232	$2,206,291	$2,205,247	$257,668	$1,576,686	$94,392
10,000 - 10,999	208	$2,193,990	$2,186,160	$275,562	$1,565,015	$103,171
11,000 - 11,999	292	$3,440,290	$3,425,576	$455,575	$2,366,868	$162,405
12,000 - 12,999	77	$960,880	$979,852	$130,116	$670,308	$47,099
13,000 - 13,999	114	$1,533,484	$1,542,070	$207,467	$1,062,074	$79,743
14,000 - 14,999	117	$1,681,557	$1,693,010	$251,059	$1,153,673	$90,200
15,000 - 17,499	290	$4,657,417	$4,689,028	$662,492	$3,167,844	$257,515
17,500 - 19,999	189	$3,538,316	$3,522,830	$528,993	$2,359,298	$206,549
20,000 - 29,999	281	$6,536,407	$6,583,801	$1,117,534	$4,350,296	$420,150
30,000 - 39,999	54	$1,797,338	$1,823,078	$331,600	$1,164,329	$127,826
40,000 - 49,999	27	$1,228,276	$1,220,854	$292,841	$794,225	$95,703
50,000 - 99,999	37	$2,429,562	$2,423,583	$677,351	$1,438,013	$182,805
100,000 AND OVER	4	$813,306	$720,037	$353,947	$313,834	$43,412
TOTAL	6,312	$50,115,879	$48,498,000	$6,782,083	$34,072,508	$2,316,091

1977 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

TABLE 37

DISTRIBUTION BY SIZE OF MINNESOTA GROSS INCOME FOR ALL RETURNS

BLAINE

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
GROSS LOSS	11	$ 38,584	$ 19,372-	$ 1,606	$ 0	$ 0
$ 0 - 499	990	236,290	124,658	9,510	114,608	1,374
500 - 999	428	392,456	321,572	15,291	287,985	2,846
1,000 - 1,999	793	1,266,167	1,164,628	55,516	1,022,349	14,608
2,000 - 2,999	685	1,831,155	1,706,412	104,568	1,446,999	31,601
3,000 - 3,999	576	2,094,789	2,012,883	143,782	1,684,244	49,542
4,000 - 4,999	528	2,496,714	2,372,116	200,772	1,906,726	69,508
5,000 - 5,999	454	2,494,824	2,497,960	234,259	1,969,405	86,363
6,000 - 6,999	493	3,227,406	3,205,313	325,680	2,488,321	125,666
7,000 - 7,999	546	4,102,662	4,110,609	448,378	3,122,370	176,890
8,000 - 8,999	548	4,628,462	4,657,954	551,806	3,489,312	213,039
9,000 - 9,999	562	5,298,459	5,338,358	650,136	3,928,252	254,845
10,000 - 10,999	500	5,195,571	5,257,248	651,066	3,745,480	251,111
11,000 - 11,999	771	9,005,300	9,055,118	1,188,751	6,120,088	420,982
12,000 - 12,999	260	3,292,538	3,314,592	450,854	2,170,370	152,144
13,000 - 13,999	527	7,077,252	7,119,391	961,826	4,644,969	336,466
14,000 - 14,999	553	7,953,669	8,022,349	1,088,975	5,021,937	365,017
15,000 - 17,499	1,248	19,988,951	20,240,529	2,884,721	12,817,767	1,000,861
17,500 - 19,999	982	18,012,766	18,341,720	2,691,330	11,640,740	976,252
20,000 - 29,999	1,202	27,042,682	27,598,778	4,438,095	17,636,143	1,649,358
30,000 - 39,999	61	1,990,674	2,026,081	397,211	1,295,942	138,765
40,000 - 49,999	13	568,786	596,864	102,154	399,562	46,030
50,000 - 99,999	9	602,312	613,136	128,096	430,741	56,695
100,000 AND OVER	0	0	0	0	0	0
TOTAL	12,740	$128,838,469	$129,698,269	$17,724,383	$87,384,310	$6,419,965

BLOOMINGTON

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
GROSS LOSS	82	$337,584	$969,663-	$18,615	$0	$0
$ 0 - $ 499	3,359	$1,247,833	$486,025	$47,180	$442,140	$6,881
500 - 999	1,996	$2,107,463	$1,491,056	$75,111	$1,322,362	$13,280
1,000 - 1,999	4,070	$7,395,024	$6,108,670	$320,737	$5,240,284	$66,415
2,000 - 2,999	3,507	$9,884,729	$8,731,557	$572,780	$7,259,802	$152,722
3,000 - 3,999	2,838	$10,669,533	$9,881,855	$682,342	$8,096,151	$228,002
4,000 - 4,999	2,386	$11,472,473	$10,700,143	$883,601	$8,528,666	$295,939
5,000 - 5,999	2,042	$11,979,485	$11,202,146	$1,064,930	$8,749,679	$388,277
6,000 - 6,999	1,870	$12,730,089	$12,155,306	$1,257,519	$9,416,301	$488,835
7,000 - 7,999	2,037	$15,879,086	$15,293,409	$1,710,695	$11,731,274	$678,290
8,000 - 8,999	1,896	$16,512,952	$16,097,108	$1,957,990	$12,045,816	$743,840
9,000 - 9,999	1,726	$16,645,495	$16,377,297	$2,074,681	$12,039,107	$790,269
10,000 - 10,999	1,636	$17,274,704	$17,152,849	$2,272,971	$12,251,017	$838,743
11,000 - 11,999	2,241	$26,812,612	$26,333,729	$3,642,658	$18,279,172	$1,306,744
12,000 - 12,999	716	$9,191,718	$9,129,299	$1,295,750	$6,197,834	$457,940
13,000 - 13,999	1,290	$17,752,142	$17,419,722	$2,493,442	$11,768,257	$894,477
14,000 - 14,999	1,330	$19,419,767	$19,296,603	$2,847,348	$12,757,307	$988,333
15,000 - 17,499	3,165	$51,631,293	$51,336,044	$7,761,311	$33,013,765	$2,658,611
17,500 - 19,999	2,644	$49,563,059	$49,441,916	$7,798,809	$31,246,510	$2,672,616
20,000 - 29,999	5,468	$130,094,591	$130,571,208	$21,726,274	$81,673,718	$7,779,988
30,000 - 39,999	1,388	$46,766,464	$47,280,513	$9,021,483	$29,136,733	$3,157,305
40,000 - 49,999	478	$20,864,855	$21,178,198	$4,556,705	$12,711,879	$1,487,978
50,000 - 99,999	511	$32,328,067	$33,039,564	$8,467,931	$19,447,958	$2,466,116
100,000 AND OVER	72	$12,314,961	$12,711,645	$3,940,916	$7,066,375	$931,768
TOTAL	48,746	$550,875,979	$543,415,862	$86,491,779	$360,422,107	$29,493,375

1977 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

TABLE 37

DISTRIBUTION BY SIZE OF MINNESOTA GROSS INCOME FOR ALL RETURNS

BRAINERD

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
GROSS LOSS	35	$45,164	$265,026-	$29,461	$0	$399
$ 0 - $ 499	597	$272,821	$84,456	$11,212	$77,509	$803
500 - 999	346	$472,612	$260,447	$32,313	$219,237	$2,653
1,000 - 1,999	718	$1,330,830	$1,081,464	$51,916	$907,987	$8,361
2,000 - 2,999	672	$1,929,196	$1,683,070	$134,536	$1,309,198	$19,872
3,000 - 3,999	571	$2,065,468	$1,978,072	$120,639	$1,537,801	$33,248
4,000 - 4,999	455	$2,091,738	$2,035,084	$160,797	$1,609,573	$45,675
5,000 - 5,999	402	$2,260,079	$2,194,524	$193,261	$1,627,829	$60,038
6,000 - 6,999	376	$2,483,197	$2,445,898	$240,944	$1,826,898	$84,115
7,000 - 7,999	317	$2,374,016	$2,369,352	$250,551	$1,726,581	$86,282
8,000 - 8,999	237	$2,067,347	$2,012,338	$210,108	$1,435,670	$78,352
9,000 - 9,999	287	$2,753,028	$2,725,737	$336,240	$1,962,521	$120,265
10,000 - 10,999	238	$2,514,728	$2,499,266	$302,040	$1,731,453	$111,877
11,000 - 11,999	349	$4,136,583	$4,100,836	$533,856	$2,782,693	$187,822
12,000 - 12,999	103	$1,330,323	$1,309,064	$176,632	$853,451	$59,809
13,000 - 13,999	223	$3,036,764	$3,007,867	$409,372	$2,023,558	$148,618
14,000 - 14,999	179	$2,564,954	$2,580,965	$352,194	$1,769,281	$136,801
15,000 - 17,499	418	$6,714,469	$6,727,710	$934,382	$4,507,069	$362,040
17,500 - 19,999	221	$4,108,828	$4,120,168	$618,056	$2,709,067	$234,157
20,000 - 29,999	295	$6,774,344	$6,817,421	$1,134,695	$4,376,376	$415,428
30,000 - 39,999	57	$1,987,712	$1,987,769	$404,501	$1,258,210	$140,329
40,000 - 49,999	32	$1,395,422	$1,416,077	$327,870	$829,300	$96,523
50,000 - 99,999	45	$2,990,501	$2,990,713	$840,339	$1,705,981	$208,725
100,000 AND OVER	7	$1,013,583	$1,071,862	$342,287	$613,179	$85,732
TOTAL	7,180	$58,713,705	$57,508,068	$8,169,198	$39,400,462	$2,727,703

BROOKLYN CENTER

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
GROSS LOSS	17	$47,414	$47,212-	$9,012	$0	$7
$ 0 - $ 499	1,223	$358,498	$185,784	$15,826	$171,417	$3,068
500 - 999	635	$594,877	$476,144	$21,431	$425,675	$3,917
1,000 - 1,999	1,342	$2,266,688	$2,014,484	$104,566	$1,739,291	$22,127
2,000 - 2,999	1,144	$3,102,279	$2,832,146	$172,546	$2,358,631	$51,428
3,000 - 3,999	1,031	$3,741,336	$3,597,990	$245,078	$2,967,958	$84,657
4,000 - 4,999	838	$3,939,764	$3,760,971	$305,835	$2,970,087	$101,059
5,000 - 5,999	765	$4,229,863	$4,190,964	$390,876	$3,342,586	$149,686
6,000 - 6,999	706	$4,623,207	$4,600,192	$465,365	$3,610,775	$190,161
7,000 - 7,999	806	$6,068,871	$6,065,269	$659,858	$4,756,730	$273,476
8,000 - 8,999	687	$5,811,114	$5,831,482	$701,835	$4,605,019	$271,621
9,000 - 9,999	691	$6,478,445	$6,562,605	$830,080	$4,891,926	$319,689
10,000 - 10,999	587	$6,109,251	$6,168,869	$409,242	$4,498,130	$308,956
11,000 - 11,999	845	$9,964,523	$9,907,536	$1,392,265	$6,047,263	$687,972
12,000 - 12,999	249	$3,151,747	$3,171,439	$450,821	$2,165,797	$150,226
13,000 - 13,999	488	$6,586,125	$6,590,421	$926,492	$4,380,673	$324,206
14,000 - 14,999	550	$7,988,258	$7,975,228	$1,151,996	$5,276,331	$403,292
15,000 - 17,499	1,321	$21,428,697	$21,478,507	$3,125,183	$13,829,986	$1,104,782
17,500 - 19,999	1,150	$21,325,612	$21,490,624	$3,738,635	$13,844,940	$1,180,919
20,000 - 29,999	1,795	$41,444,707	$41,960,658	$6,904,809	$27,305,851	$2,007,881
30,000 - 39,999	236	$7,763,597	$7,967,728	$1,502,659	$5,119,451	$390,931
40,000 - 49,999	57	$2,478,963	$2,489,178	$576,390	$1,908,272	$187,887
50,000 And Over	45	$2,830,062	$2,937,887	$744,933	$1,824,621	$235,561
TOTAL	17,208	$172,313,871	$172,190,686	$24,752,861	$118,318,166	$9,075,192

1977 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

TABLE 37

DISTRIBUTION BY SIZE OF MINNESOTA GROSS INCOME FOR ALL RETURNS

BROOKLYN PARK

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
GROSS LOSS	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$ 0 - $ 499	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
500 - 999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
1,000 - 1,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
2,000 - 2,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
3,000 - 3,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
4,000 - 4,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
5,000 - 5,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
6,000 - 6,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
7,000 - 7,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
8,000 - 8,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
9,000 - 9,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
10,000 - 10,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
11,000 - 11,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
12,000 - 12,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
13,000 - 13,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
14,000 - 14,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
15,000 - 17,499	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
17,500 - 19,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
20,000 - 29,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
30,000 - 39,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
40,000 - 49,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
50,000 - 99,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
100,000 AND OVER	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
TOTAL	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

BURNSVILLE

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
GROSS LOSS	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$ 0 - $ 499	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
500 - 999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
1,000 - 1,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
2,000 - 2,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
3,000 - 3,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
4,000 - 4,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
5,000 - 5,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
6,000 - 6,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
7,000 - 7,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
8,000 - 8,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
9,000 - 9,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
10,000 - 10,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
11,000 - 11,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
12,000 - 12,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
13,000 - 13,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
14,000 - 14,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
15,000 - 17,499	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
17,500 - 19,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
20,000 - 29,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
30,000 - 39,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
40,000 - 49,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
50,000 - 99,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
100,000 AND OVER	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
TOTAL	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

1977 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

TABLE 37

DISTRIBUTION BY SIZE OF MINNESOTA GROSS INCOME FOR ALL RETURNS

COLUMBIA HEIGHTS

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
GROSS LOSS	10	$2,568	$157,420-	$5,665	$0	$13
$ 0 - $ 499	706	$211,796	$180,603	$12,348	$91,909	$1,258
500 - 999	426	$398,195	$320,401	$11,436	$288,893	$3,161
1,000 - 1,999	890	$1,551,346	$1,325,619	$62,879	$1,147,180	$14,629
2,000 - 2,999	772	$2,073,274	$1,939,773	$110,493	$1,595,256	$32,812
3,000 - 3,999	660	$2,365,295	$2,296,222	$155,192	$1,813,919	$49,964
4,000 - 4,999	580	$2,605,766	$2,590,826	$209,422	$2,032,615	$67,956
5,000 - 5,999	486	$2,735,158	$2,666,803	$247,709	$2,072,479	$88,075
6,000 - 6,999	497	$3,220,189	$3,298,775	$331,896	$2,525,079	$131,136
7,000 - 7,999	487	$3,628,935	$3,648,378	$401,016	$2,834,494	$162,530
8,000 - 8,999	485	$4,077,146	$4,114,969	$503,142	$3,105,394	$190,765
9,000 - 9,999	416	$3,988,321	$3,944,506	$494,637	$2,936,195	$191,695
10,000 - 10,999	460	$4,557,040	$4,622,229	$606,355	$3,383,767	$231,960
11,000 - 11,999	598	$7,060,789	$7,029,309	$981,232	$4,921,148	$350,673
12,000 - 12,999	197	$2,485,606	$2,516,059	$354,503	$1,694,458	$121,927
13,000 - 13,999	386	$5,149,700	$5,212,977	$732,550	$3,569,361	$265,581
14,000 - 14,999	395	$5,677,906	$5,720,756	$861,587	$3,809,851	$293,230
15,000 - 17,499	891	$14,306,300	$14,466,171	$2,155,189	$9,593,353	$778,471
17,500 - 19,999	639	$11,882,010	$11,931,303	$1,889,952	$7,842,323	$680,497
20,000 - 29,999	965	$21,885,615	$22,074,315	$3,720,930	$14,407,966	$1,382,458
30,000 - 39,999	169	$4,928,924	$4,998,321	$988,493	$3,192,058	$346,394
40,000 - 49,999	41	$1,784,630	$1,767,399	$368,322	$1,131,999	$133,554
50,000 - 99,999	37	$2,499,475	$2,541,713	$653,039	$1,581,189	$196,173
100,000 AND OVER	7	$737,045	$885,610	$222,922	$584,379	$81,423
TOTAL	11,140	$109,557,591	$109,916,919	$16,080,849	$76,135,245	$5,796,294

COON RAPIDS

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
GROSS LOSS	22	$73,355	$364,459-	$19,573	$0	$167
$ 0 - $ 499	1,379	$324,245	$167,690	$14,091	$152,306	$2,067
500 - 999	589	$610,998	$475,984	$25,675	$385,790	$4,631
1,000 - 1,999	1,110	$1,902,479	$1,663,925	$100,207	$1,447,308	$21,282
2,000 - 2,999	923	$2,458,832	$2,291,476	$146,125	$1,933,971	$43,234
3,000 - 3,999	806	$2,876,239	$2,797,419	$201,270	$2,326,673	$68,002
4,000 - 4,999	785	$3,154,576	$3,164,306	$263,210	$2,542,878	$90,076
5,000 - 5,999	645	$3,686,010	$3,533,230	$336,001	$2,772,683	$120,172
6,000 - 6,999	636	$4,225,001	$4,173,784	$413,001	$3,231,900	$167,223
7,000 - 7,999	667	$4,876,243	$4,849,521	$530,770	$3,728,759	$214,130
8,000 - 8,999	667	$5,725,195	$5,656,862	$659,127	$4,252,906	$261,235
9,000 - 9,999	658	$6,250,077	$6,257,139	$765,887	$4,671,910	$309,348
10,000 - 10,999	577	$6,060,049	$6,049,719	$760,737	$4,242,560	$280,165
11,000 - 11,999	866	$10,093,662	$10,152,287	$1,302,301	$6,886,964	$475,813
12,000 - 12,999	329	$4,166,198	$4,193,867	$579,054	$2,790,765	$199,558
13,000 - 13,999	572	$7,725,179	$7,729,730	$1,051,138	$4,956,075	$352,725
14,000 - 14,999	628	$9,062,196	$9,104,960	$1,265,327	$5,745,478	$421,913
15,000 - 17,499	1,591	$25,600,556	$25,798,221	$3,645,335	$18,254,391	$1,266,067
17,500 - 19,999	1,293	$23,951,887	$24,179,377	$3,572,067	$15,133,991	$1,264,050
20,000 - 29,999	1,812	$41,291,709	$42,057,829	$6,744,127	$26,555,224	$2,480,153
30,000 - 39,999	167	$4,862,507	$4,915,250	$963,051	$3,006,006	$324,204
40,000 - 49,999	43	$1,838,823	$1,892,559	$365,396	$1,252,883	$138,882
50,000 - 99,999	38	$2,584,897	$2,638,771	$688,135	$1,632,645	$206,883
100,000 AND OVER	6	$1,263,820	$1,266,982	$421,111	$787,191	$78,344
TOTAL	16,605	$176,551,960	$176,906,957	$24,833,604	$116,691,235	$8,790,123

1977 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

TABLE 37

DISTRIBUTION BY SIZE OF MINNESOTA GROSS INCOME FOR ALL RETURNS

COTTAGE GROVE

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
GROSS LOSS	12	$22,596	$58,638-	$4,029	$0	$0
$ 0 - $ 499	798	$277,418	$94,321	$20,788	$87,596	$2,894
500 - 999	301	$334,801	$222,411	$15,616	$199,709	$1,969
1,000 - 1,999	566	$1,013,191	$814,920	$50,390	$704,475	$11,681
2,000 - 2,999	464	$1,350,856	$1,153,100	$71,984	$977,026	$23,626
3,000 - 3,999	385	$1,456,635	$1,349,922	$97,364	$1,119,615	$34,496
4,000 - 4,999	367	$1,733,431	$1,654,113	$138,480	$1,349,088	$51,766
5,000 - 5,999	288	$1,636,522	$1,575,399	$140,377	$1,251,695	$57,539
6,000 - 6,999	281	$1,893,519	$1,829,922	$197,331	$1,436,881	$76,366
7,000 - 7,999	284	$2,126,941	$2,125,159	$241,067	$1,669,878	$98,535
8,000 - 8,999	262	$2,270,938	$2,233,330	$259,882	$1,719,365	$108,359
9,000 - 9,999	275	$2,708,025	$2,617,462	$329,712	$1,956,709	$130,758
10,000 - 10,999	271	$2,825,076	$2,842,987	$354,378	$2,011,801	$136,399
11,000 - 11,999	363	$4,328,294	$4,261,177	$581,237	$2,897,253	$204,160
12,000 - 12,999	110	$1,413,408	$1,403,852	$184,898	$919,348	$64,930
13,000 - 13,999	237	$3,272,818	$3,203,581	$431,324	$2,057,946	$148,159
14,000 - 14,999	266	$3,871,183	$3,852,800	$523,054	$2,433,427	$178,773
15,000 - 17,499	822	$13,399,166	$13,347,196	$1,702,109	$8,283,319	$641,262
17,500 - 19,999	797	$14,768,707	$14,916,742	$2,200,425	$9,229,917	$766,839
20,000 - 29,999	1,311	$30,276,910	$30,721,562	$4,905,876	$19,375,578	$1,820,106
30,000 - 39,999	104	$3,361,672	$3,445,463	$626,243	$2,185,442	$235,943
40,000 - 49,999	24	$1,031,455	$1,073,579	$215,420	$674,539	$79,991
50,000 And Over	12	$686,983	$735,895	$181,778	$472,526	$60,244
TOTAL	8,501	$96,058,343	$95,474,893	$13,681,762	$63,013,133	$4,934,795

CRYSTAL

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
GROSS LOSS	20	$57,618	$84,660-	$5,662	$0	$929
$ 0 - $ 499	1,018	$403,010	$157,752	$20,857	$145,631	$1,840
500 - 999	537	$526,265	$403,584	$22,449	$361,984	$3,611
1,000 - 1,999	1,146	$1,933,644	$1,716,523	$79,084	$1,485,367	$32,246
2,000 - 2,999	1,053	$2,780,836	$2,607,096	$149,368	$2,130,173	$44,273
3,000 - 3,999	916	$2,957,657	$2,852,144	$194,850	$2,275,305	$65,510
4,000 - 4,999	758	$3,486,701	$3,394,811	$273,618	$2,676,073	$94,607
5,000 - 5,999	657	$3,730,479	$3,619,709	$363,162	$2,813,256	$124,670
6,000 - 6,999	671	$4,464,693	$4,360,815	$451,867	$3,375,416	$174,717
7,000 - 7,999	648	$4,870,989	$4,861,282	$547,862	$3,701,110	$209,025
8,000 - 8,999	623	$5,295,936	$5,287,341	$628,962	$3,975,408	$244,499
9,000 - 9,999	588	$5,552,827	$5,584,699	$693,803	$4,057,167	$262,021
10,000 - 10,999	597	$6,208,591	$6,261,322	$810,024	$4,510,515	$306,706
11,000 - 11,999	832	$9,677,705	$9,747,614	$1,317,273	$6,765,750	$479,229
12,000 - 12,999	219	$2,783,326	$2,791,365	$387,237	$1,865,665	$133,967
13,000 - 13,999	487	$6,560,008	$6,573,696	$930,271	$4,412,436	$328,062
14,000 - 14,999	503	$7,247,686	$7,288,819	$1,058,380	$4,772,238	$364,376
15,000 - 17,499	1,184	$19,168,040	$19,242,108	$2,818,236	$12,451,654	$998,064
17,500 - 19,999	588	$16,444,765	$16,576,288	$2,563,873	$10,655,356	$915,939
20,000 - 29,999	1,439	$33,304,575	$33,612,920	$5,564,689	$21,766,305	$2,084,240
30,000 - 39,999	182	$6,034,039	$6,141,180	$1,161,889	$4,013,713	$440,632
40,000 - 49,999	51	$2,269,879	$2,291,196	$527,226	$1,459,785	$174,217
50,000 - 99,999	47	$2,764,202	$2,763,443	$682,406	$1,708,846	$219,744
100,000 AND OVER	10	$1,403,576	$1,467,790	$487,678	$657,518	$89,886
TOTAL	14,969	$149,926,843	$149,583,675	$21,740,706	$102,080,709	$7,792,989

1977 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

TABLE 37

DISTRIBUTION BY SIZE OF MINNESOTA GROSS INCOME FOR ALL RETURNS

DULUTH

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
GROSS LOSS	113	$414,608	$429,764-	$23,318	$0	$418
$ 0 - $ 499	4,277	$2,562,222	$641,578	$102,290	$580,435	$11,428
500 - 999	2,433	$3,047,669	$1,821,085	$94,274	$1,603,980	$17,019
1,000 - 1,999	5,004	$9,811,843	$7,478,928	$362,556	$6,334,684	$67,138
2,000 - 2,999	4,520	$12,865,657	$11,253,048	$598,088	$9,039,025	$150,180
3,000 - 3,999	3,912	$15,017,139	$13,619,545	$895,429	$10,665,607	$244,059
4,000 - 4,999	3,169	$15,418,678	$14,190,507	$1,123,360	$10,894,858	$317,473
5,000 - 5,999	2,775	$15,889,540	$15,212,883	$1,390,357	$11,657,389	$456,586
6,000 - 6,999	2,593	$17,286,498	$16,844,801	$1,724,341	$12,733,453	$608,133
7,000 - 7,999	2,595	$19,839,459	$19,449,232	$2,177,831	$14,638,124	$789,289
8,000 - 8,999	2,176	$18,735,165	$18,459,560	$2,199,329	$13,552,674	$796,039
9,000 - 9,999	2,094	$20,404,260	$19,882,876	$2,573,203	$14,304,996	$893,162
10,000 - 10,999	1,898	$20,188,285	$19,923,850	$2,616,571	$14,148,064	$931,026
11,000 - 11,999	2,483	$29,278,346	$79,177,933	$3,991,661	$20,467,430	$1,433,481
12,000 - 12,999	823	$10,533,729	$10,482,465	$1,446,580	$7,168,321	$518,486
13,000 - 13,999	1,611	$21,726,968	$21,738,082	$3,112,373	$14,943,899	$1,118,009
14,000 - 14,999	1,560	$22,781,663	$22,620,096	$3,287,287	$15,284,020	$1,181,309
15,000 - 17,499	3,293	$53,416,108	$53,355,480	$8,023,217	$35,988,331	$2,952,288
17,500 - 19,999	2,365	$43,917,463	$44,130,296	$7,054,496	$29,299,620	$2,553,230
20,000 - 29,999	3,310	$76,979,644	$77,568,137	$13,313,022	$50,652,561	$4,883,303
30,000 - 39,999	659	$22,273,478	$22,372,191	$4,483,305	$14,145,832	$1,550,972
40,000 - 49,999	253	$11,250,542	$11,310,039	$2,578,782	$6,916,093	$821,456
50,000 - 99,999	368	$24,416,873	$24,589,775	$6,898,220	$14,174,818	$1,789,051
100,000 AND OVER	100	$14,153,423	$14,365,333	$5,101,740	$7,249,176	$1,003,530
TOTAL	54,384	$502,209,260	$490,487,690	$75,171,630	$336,443,390	$25,087,067

EDINA

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
GROSS LOSS	78	$231,240	$1,505,577-	$83,337	$0	$1,354
$ 0 - $ 499	2,120	$1,015,569	$334,805	$35,001	$305,787	$3,713
500 - 999	1,313	$1,387,695	$989,802	$48,174	$895,166	$9,644
1,000 - 1,999	2,637	$4,954,270	$3,904,101	$211,818	$3,372,658	$42,305
2,000 - 2,999	1,963	$5,748,115	$4,873,254	$245,865	$4,013,777	$85,424
3,000 - 3,999	1,582	$6,463,864	$5,501,002	$347,036	$4,295,940	$121,438
4,000 - 4,999	1,276	$6,834,127	$5,714,055	$419,706	$4,333,864	$153,398
5,000 - 5,999	1,004	$6,128,160	$5,483,448	$443,838	$4,076,234	$175,448
6,000 - 6,999	922	$6,701,542	$5,994,309	$584,726	$4,401,970	$223,546
7,000 - 7,999	836	$6,779,730	$6,253,763	$653,458	$4,587,141	$258,642
8,000 - 8,999	740	$6,739,737	$6,283,773	$692,205	$4,519,758	$275,720
9,000 - 9,999	787	$7,861,268	$7,468,251	$868,150	$5,362,987	$351,424
10,000 - 10,999	722	$8,142,769	$7,585,751	$987,331	$5,251,463	$360,668
11,000 - 11,999	918	$11,434,885	$10,768,000	$1,480,177	$7,307,195	$524,328
12,000 - 12,999	296	$3,959,508	$3,770,484	$518,943	$2,544,456	$190,185
13,000 - 13,999	547	$7,776,001	$7,381,760	$1,076,784	$4,831,815	$367,781
14,000 - 14,999	512	$7,655,123	$7,418,709	$1,085,145	$4,841,429	$382,070
15,000 - 17,499	1,139	$19,284,067	$18,468,570	$2,854,428	$11,712,390	$961,405
17,500 - 19,999	979	$19,121,181	$18,315,969	$2,939,712	$11,499,247	$998,949
20,000 - 29,999	2,945	$73,694,367	$72,108,556	$12,854,442	$43,793,228	$4,219,133
30,000 - 39,999	1,548	$54,804,962	$53,470,087	$11,234,928	$31,564,053	$3,417,909
40,000 - 49,999	895	$40,096,253	$39,851,371	$8,813,895	$23,437,849	$2,742,876
50,000 - 99,999	1,513	$101,840,154	$103,195,395	$27,457,563	$58,307,133	$7,433,023
100,000 AND OVER	507	$85,593,150	$90,733,941	$33,430,036	$46,182,381	$6,457,128
TOTAL	27,779	$494,247,737	$485,869,156	$109,366,698	$291,437,921	$29,757,511

1977 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

TABLE 37

DISTRIBUTION BY SIZE OF MINNESOTA GROSS INCOME FOR ALL RETURNS

FAIRMONT

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
GROSS LOSS	43	$14,222	$145,248-	$17,997	$0	$9
$ 0 - $ 499	464	$215,820	$75,259	$5,706	$68,290	$1,000
500 - 999	282	$298,606	$210,824	$9,793	$189,250	$2,025
1,000 - 1,999	722	$1,354,172	$1,098,746	$63,721	$914,477	$11,216
2,000 - 2,999	694	$1,953,680	$1,725,783	$85,666	$1,353,563	$23,603
3,000 - 3,999	583	$2,154,803	$2,071,100	$119,022	$1,572,578	$40,438
4,000 - 4,999	474	$2,247,242	$2,134,857	$146,405	$1,627,731	$51,745
5,000 - 5,999	407	$2,263,190	$2,233,173	$183,983	$1,714,951	$68,842
6,000 - 6,999	382	$2,503,621	$2,477,535	$241,616	$1,903,356	$92,485
7,000 - 7,999	318	$2,483,295	$2,374,652	$252,245	$1,755,348	$95,206
8,000 - 8,999	308	$2,670,969	$2,618,116	$308,828	$1,927,976	$112,551
9,000 - 9,999	265	$2,535,923	$2,515,624	$306,383	$1,796,907	$110,056
10,000 - 10,999	225	$2,395,717	$2,364,567	$282,536	$1,674,548	$109,335
11,000 - 11,999	394	$4,651,568	$4,631,163	$607,770	$3,213,840	$221,699
12,000 - 12,999	116	$1,473,505	$1,477,558	$200,220	$998,419	$69,729
13,000 - 13,999	215	$2,884,711	$2,901,853	$367,316	$2,008,192	$148,689
14,000 - 14,999	186	$2,691,879	$2,692,669	$357,813	$1,807,683	$137,768
15,000 - 17,499	378	$6,098,148	$6,106,036	$851,353	$4,116,103	$333,206
17,500 - 19,999	239	$4,442,250	$4,454,028	$654,546	$2,968,814	$259,552
20,000 - 29,999	308	$7,318,127	$7,214,129	$1,152,527	$4,791,027	$462,996
30,000 - 39,999	69	$2,396,571	$2,359,674	$470,316	$1,547,023	$171,092
40,000 - 49,999	33	$1,477,819	$1,475,741	$356,032	$938,078	$112,026
50,000 - 99,999	63	$4,093,764	$4,036,040	$1,138,724	$2,436,822	$319,665
100,000 AND OVER	9	$1,660,644	$1,656,892	$768,707	$788,198	$117,731
TOTAL	7,177	$62,279,746	$60,856,019	$8,944,225	$42,113,174	$3,072,664

FARIBAULT

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
GROSS LOSS	25	$31,057	$94,221-	$2,793	$0	$0
$ 0 - $ 499	546	$257,390	$87,051	$12,861	$77,534	$1,044
500 - 999	390	$503,231	$298,214	$12,999	$264,527	$4,405
1,000 - 1,999	792	$1,424,279	$1,187,806	$59,825	$1,007,116	$11,432
2,000 - 2,999	813	$2,286,799	$2,016,337	$117,014	$1,602,001	$27,515
3,000 - 3,999	707	$2,704,632	$2,466,343	$159,098	$1,910,011	$47,701
4,000 - 4,999	599	$2,758,842	$2,694,237	$195,131	$2,104,567	$68,929
5,000 - 5,999	508	$2,901,285	$2,797,287	$248,385	$2,139,040	$85,459
6,000 - 6,999	457	$2,988,145	$2,972,843	$292,233	$2,267,265	$111,119
7,000 - 7,999	467	$3,536,569	$3,503,358	$378,173	$2,582,175	$140,873
8,000 - 8,999	404	$3,394,688	$3,440,610	$384,546	$2,530,743	$147,997
9,000 - 9,999	448	$4,277,684	$4,263,586	$510,953	$3,097,836	$194,499
10,000 - 10,999	427	$4,486,017	$4,488,405	$566,676	$3,135,287	$202,633
11,000 - 11,999	618	$7,237,712	$7,214,617	$931,208	$4,946,354	$337,694
12,000 - 12,999	165	$2,090,112	$2,101,941	$279,920	$1,462,090	$106,245
13,000 - 13,999	308	$4,135,328	$4,152,293	$537,555	$2,785,005	$202,834
14,000 - 14,999	267	$3,831,665	$3,867,352	$529,550	$2,577,914	$194,835
15,000 - 17,499	456	$7,337,919	$7,377,640	$1,041,878	$4,890,790	$390,213
17,500 - 19,999	295	$5,521,550	$5,489,781	$813,232	$3,511,043	$297,262
20,000 - 29,999	386	$8,954,868	$8,996,676	$1,465,985	$5,821,587	$556,364
30,000 - 39,999	78	$2,647,188	$2,647,865	$489,446	$1,708,766	$188,493
40,000 - 49,999	36	$1,630,743	$1,622,986	$346,901	$1,004,448	$118,511
50,000 - 99,999	40	$2,739,682	$2,731,100	$854,200	$1,512,919	$191,897
100,000 AND OVER	6	$936,172	$931,193	$312,942	$561,841	$86,648
TOTAL	9,238	$78,613,557	$77,349,521	$10,543,504	$53,500,859	$3,714,604

1977 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

TABLE 37

DISTRIBUTION BY SIZE OF MINNESOTA GROSS INCOME FOR ALL RETURNS

FERGUS FALLS

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
GROSS LOSS	32	$16,597	$1,350,270-	$18,752	$0	$29
$ 0 - $ 499	386	$182,739	$66,562	$5,299	$60,598	$683
500 - 999	289	$332,067	$218,094	$12,779	$192,085	$1,608
1,000 - 1,999	705	$1,281,839	$1,057,928	$46,843	$897,206	$9,706
2,000 - 2,999	631	$1,879,272	$1,573,883	$78,400	$1,260,493	$21,724
3,000 - 3,999	588	$2,203,937	$2,053,898	$109,581	$1,604,884	$37,986
4,000 - 4,999	480	$2,277,790	$2,150,669	$150,463	$1,664,062	$48,956
5,000 - 5,999	398	$2,311,061	$2,178,882	$183,266	$1,686,217	$67,388
6,000 - 6,999	386	$2,582,182	$2,499,975	$241,238	$1,881,829	$88,156
7,000 - 7,999	344	$2,635,803	$2,577,793	$280,844	$1,875,942	$97,649
8,000 - 8,999	299	$2,554,838	$2,532,737	$273,327	$1,843,804	$105,204
9,000 - 9,999	293	$2,855,960	$2,793,846	$335,470	$1,965,543	$120,492
10,000 - 10,999	277	$2,900,592	$2,900,986	$367,487	$2,029,464	$131,719
11,000 - 11,999	364	$4,276,007	$4,251,624	$554,906	$2,966,415	$204,552
12,000 - 12,999	107	$1,354,091	$1,363,643	$183,341	$927,338	$66,306
13,000 - 13,999	189	$2,553,272	$2,552,563	$345,432	$1,706,700	$124,676
14,000 - 14,999	168	$2,453,969	$2,430,401	$351,416	$1,619,841	$123,672
15,000 - 17,499	338	$5,512,058	$5,494,848	$784,102	$3,639,839	$293,467
17,500 - 19,999	241	$4,505,427	$4,492,564	$665,748	$3,001,041	$260,769
20,000 - 29,999	333	$7,792,586	$7,840,450	$1,322,517	$5,095,224	$489,372
30,000 - 39,999	64	$2,171,578	$2,184,721	$436,695	$1,389,721	$153,148
40,000 - 49,999	49	$2,155,983	$2,181,786	$492,060	$1,382,862	$165,056
50,000 - 99,999	54	$3,545,445	$3,604,445	$914,683	$2,167,804	$277,476
100,000 AND OVER	8	$1,196,402	$1,230,899	$405,314	$697,758	$97,611
TOTAL	7,023	$61,531,490	$60,233,197	$8,559,963	$41,556,670	$2,987,406

FRIDLEY

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
GROSS LOSS	14	$32,521	$65,185-	$10,751	$0	$0
$ 0 - $ 499	1,161	$408,644	$159,525	$20,850	$147,315	$2,668
500 - 999	598	$711,304	$446,632	$27,517	$391,590	$3,642
1,000 - 1,999	1,210	$2,019,016	$1,805,762	$100,698	$1,588,467	$22,374
2,000 - 2,999	1,071	$2,806,751	$2,658,586	$174,379	$2,214,808	$46,282
3,000 - 3,999	898	$3,271,869	$3,114,935	$217,947	$2,524,842	$68,999
4,000 - 4,999	729	$3,432,768	$3,280,712	$285,172	$2,636,022	$94,610
5,000 - 5,999	640	$3,597,213	$3,514,549	$327,052	$2,788,638	$120,546
6,000 - 6,999	668	$4,405,599	$4,341,764	$452,417	$3,358,208	$172,649
7,000 - 7,999	698	$5,234,955	$5,235,571	$581,547	$4,029,907	$231,015
8,000 - 8,999	689	$5,834,623	$5,868,010	$697,314	$4,480,504	$277,027
9,000 - 9,999	638	$6,073,664	$6,064,119	$780,259	$4,528,955	$297,823
10,000 - 10,999	611	$6,403,820	$6,410,995	$837,067	$4,684,928	$323,527
11,000 - 11,999	836	$9,716,228	$9,809,378	$1,353,127	$6,960,922	$497,264
12,000 - 12,999	262	$3,338,425	$3,341,238	$478,959	$2,325,286	$172,079
13,000 - 13,999	545	$7,373,352	$7,358,471	$1,063,863	$5,023,430	$379,646
14,000 - 14,999	519	$7,560,481	$7,523,987	$1,116,833	$5,013,385	$388,389
15,000 - 17,499	1,280	$20,838,419	$20,769,106	$3,076,544	$13,515,720	$1,086,959
17,500 - 19,999	987	$18,248,607	$18,438,100	$2,891,136	$11,823,842	$1,014,989
20,000 - 29,999	1,900	$44,376,018	$44,915,375	$7,567,584	$28,811,115	$2,753,443
30,000 - 39,999	314	$10,478,708	$10,649,712	$1,989,254	$6,775,359	$742,429
40,000 - 49,999	88	$3,818,282	$3,884,867	$795,137	$2,426,278	$286,626
50,000 - 99,999	92	$6,239,169	$6,215,594	$1,585,045	$3,756,359	$482,422
100,000 AND OVER	17	$2,100,102	$2,183,190	$746,107	$1,239,885	$171,338
TOTAL	16,465	$178,320,538	$177,990,178	$27,176,559	$121,045,765	$9,636,746

1977 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

TABLE 37

DISTRIBUTION BY SIZE OF MINNESOTA GROSS INCOME FOR ALL RETURNS

GOLDEN VALLEY

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
GROSS LOSS	22	$90,336	$477,845-	$3,321	$0	$95
$ 0 - $ 499	939	$341,629	$149,632	$30,649	$137,922	$2,425
500 - 999	585	$592,007	$438,520	$17,763	$390,384	$4,329
1,000 - 1,999	1,188	$2,129,361	$1,762,732	$76,300	$1,538,945	$19,414
2,000 - 2,999	1,013	$2,756,179	$2,508,120	$137,433	$2,091,770	$44,538
3,000 - 3,999	795	$2,981,186	$2,761,257	$172,540	$2,223,358	$62,473
4,000 - 4,999	619	$3,086,271	$2,777,821	$228,973	$2,144,831	$75,374
5,000 - 5,999	494	$2,950,816	$2,714,634	$257,371	$2,027,881	$87,984
6,000 - 6,999	448	$2,994,946	$2,915,758	$288,725	$2,213,015	$114,240
7,000 - 7,999	448	$3,377,282	$3,347,391	$360,739	$2,498,860	$141,596
8,000 - 8,999	427	$3,699,463	$3,614,910	$409,456	$2,641,227	$162,855
9,000 - 9,999	371	$3,561,987	$3,517,798	$434,310	$2,485,862	$159,077
10,000 - 10,999	346	$3,687,025	$3,630,106	$460,373	$2,619,820	$180,610
11,000 - 11,999	493	$5,856,268	$5,780,308	$789,591	$3,988,445	$289,614
12,000 - 12,999	167	$2,187,295	$2,127,660	$285,353	$1,463,012	$109,158
13,000 - 13,999	318	$4,331,740	$4,292,398	$616,235	$2,857,840	$216,833
14,000 - 14,999	323	$4,726,189	$4,691,513	$699,413	$3,037,565	$235,604
15,000 - 17,499	715	$11,763,994	$11,629,795	$1,761,634	$7,459,551	$607,284
17,500 - 19,999	609	$11,430,031	$11,373,926	$1,793,866	$7,109,694	$609,304
20,000 - 29,999	1,557	$37,586,367	$37,711,602	$6,475,013	$23,148,747	$2,214,002
30,000 - 39,999	591	$20,086,073	$20,236,178	$4,074,950	$12,266,914	$1,330,421
40,000 - 49,999	253	$11,112,450	$11,245,345	$2,443,943	$6,791,711	$797,524
50,000 - 99,999	393	$25,669,690	$26,127,599	$7,083,023	$14,846,964	$1,859,770
100,000 AND OVER	104	$14,799,561	$15,654,497	$5,264,221	$8,630,759	$1,184,447
TOTAL	13,218	$181,798,146	$181,009,500	$34,165,195	$114,615,077	$10,508,972

HASTINGS

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
GROSS LOSS	19	$ 21,991	$ 120,493-	$ 7,633	$ 0	$ 0
$ 0 - 499	503	111,233	67,260	2,363	63,476	777
500 - 999	313	331,370	237,096	10,854	210,743	1,970
1,000 - 1,999	615	1,142,359	917,868	39,796	791,282	12,716
2,000 - 2,999	536	1,424,149	1,326,054	72,349	1,094,372	27,601
3,000 - 3,999	466	1,720,109	1,622,001	106,782	1,315,379	36,315
4,000 - 4,999	402	1,919,118	1,796,176	140,197	1,425,169	46,746
5,000 - 5,999	321	1,846,903	1,757,990	162,260	1,351,441	57,935
6,000 - 6,999	378	2,533,602	2,459,470	257,882	1,899,178	96,853
7,000 - 7,999	443	3,408,961	3,317,419	368,778	2,549,589	147,145
8,000 - 8,999	324	2,758,472	2,740,598	327,112	2,067,646	125,703
9,000 - 9,999	246	2,381,017	2,333,572	288,853	1,691,275	109,659
10,000 - 10,999	256	2,669,628	2,675,850	337,798	1,931,002	130,990
11,000 - 11,999	323	3,787,729	3,796,662	510,569	2,651,551	187,669
12,000 - 12,999	107	1,410,718	1,363,304	186,047	907,910	65,557
13,000 - 13,999	228	3,098,468	3,072,693	440,630	2,030,967	149,236
14,000 - 14,999	220	3,166,888	3,184,960	459,114	2,102,192	159,148
15,000 - 17,499	538	8,669,418	8,731,535	1,279,763	5,654,780	450,425
17,500 - 19,999	484	9,029,746	9,067,310	1,348,597	5,875,725	501,028
20,000 - 29,999	808	18,850,683	19,075,104	3,204,384	12,354,238	1,179,780
30,000 - 39,999	113	3,704,068	3,775,262	776,190	2,318,426	247,443
40,000 - 49,999	23	1,062,440	1,020,181	224,986	624,980	71,485
50,000 - 99,999	39	2,606,677	2,574,043	651,854	1,530,474	194,992
100,000 AND OVER	8	929,593	1,016,302	326,233	618,419	85,190
TOTAL	7,713	$78,555,340	$77,928,710	$11,531,024	$53,060,214	$4,086,363

1977 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

TABLE 37

DISTRIBUTION BY SIZE OF MINNESOTA GROSS INCOME FOR ALL RETURNS

HIBBING

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
GROSS LOSS	15	$21,449	$80,719-	$16,476	$0	$0
$ 0 - $ 499	794	$242,122	$129,917	$8,980	$121,782	$2,154
500 - 999	429	$423,447	$314,275	$13,414	$284,534	$3,606
1,000 - 1,999	847	$1,481,585	$1,256,744	$60,891	$1,091,824	$14,874
2,000 - 2,999	788	$2,228,030	$1,948,075	$114,786	$1,614,882	$29,843
3,000 - 3,999	630	$2,349,798	$2,187,417	$144,435	$1,740,188	$40,735
4,000 - 4,999	553	$2,617,079	$2,474,877	$183,236	$1,923,860	$58,058
5,000 - 5,999	432	$2,459,779	$2,371,062	$208,825	$1,844,732	$75,768
6,000 - 6,999	446	$2,949,619	$2,897,506	$292,178	$2,205,908	$107,262
7,000 - 7,999	350	$2,695,630	$2,624,801	$323,803	$1,960,227	$107,862
8,000 - 8,999	363	$3,113,761	$3,080,891	$381,328	$2,228,274	$129,352
9,000 - 9,999	300	$2,894,284	$2,848,373	$394,829	$2,056,300	$129,958
10,000 - 10,999	344	$3,576,081	$3,619,926	$507,947	$2,559,204	$169,485
11,000 - 11,999	584	$6,796,718	$6,865,726	$1,006,673	$4,824,441	$337,307
12,000 - 12,999	218	$2,762,805	$2,778,875	$408,267	$1,938,969	$140,861
13,000 - 13,999	378	$5,045,130	$5,100,107	$761,890	$3,500,323	$260,156
14,000 - 14,999	311	$4,452,370	$4,499,312	$668,344	$3,096,493	$239,816
15,000 - 17,499	648	$10,278,895	$10,454,384	$1,637,039	$7,138,778	$586,323
17,500 - 19,999	429	$7,917,515	$7,998,788	$1,284,212	$5,409,316	$475,059
20,000 - 29,999	720	$16,904,891	$17,084,565	$3,122,323	$11,502,315	$1,126,763
30,000 - 39,999	137	$4,624,348	$4,687,770	$946,527	$3,106,417	$343,239
40,000 - 49,999	62	$2,716,855	$2,749,917	$659,396	$1,742,657	$206,856
50,000 - 99,999	85	$5,705,584	$5,758,795	$1,666,623	$3,474,955	$445,372
100,000 AND OVER	24	$3,770,924	$3,813,354	$2,166,549	$1,974,307	$280,588
TOTAL	9,887	$98,028,699	$97,545,437	$16,978,971	$67,340,686	$5,311,298

HOPKINS

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
GROSS LOSS	26	$98,228	$225,154-	$15,233	$0	$353
$ 0 - $ 499	627	$322,202	$98,472	$14,993	$86,395	$1,621
500 - 999	408	$477,284	$309,851	$12,649	$271,127	$2,282
1,000 - 1,999	908	$1,845,359	$1,382,130	$66,547	$1,149,819	$14,064
2,000 - 2,999	837	$2,384,482	$2,077,754	$113,829	$1,673,779	$30,163
3,000 - 3,999	734	$2,873,732	$2,559,700	$189,319	$1,978,399	$47,845
4,000 - 4,999	601	$2,949,348	$2,689,648	$226,451	$2,070,540	$66,115
5,000 - 5,999	594	$3,444,542	$3,267,786	$295,258	$2,503,570	$104,456
6,000 - 6,999	602	$4,066,558	$3,919,869	$406,837	$3,019,180	$155,002
7,000 - 7,999	630	$4,790,435	$4,729,996	$518,820	$3,570,864	$199,994
8,000 - 8,999	620	$5,378,386	$5,270,882	$628,100	$3,952,379	$242,994
9,000 - 9,999	610	$5,796,012	$5,800,984	$749,047	$4,232,751	$272,022
10,000 - 10,999	579	$6,114,130	$6,068,957	$804,083	$4,490,562	$311,067
11,000 - 11,999	696	$8,185,632	$8,170,958	$1,188,462	$5,820,290	$420,520
12,000 - 12,999	229	$2,900,308	$2,920,653	$416,248	$2,072,361	$157,187
13,000 - 13,999	433	$5,862,377	$5,850,083	$880,281	$4,071,076	$313,583
14,000 - 14,999	342	$4,999,245	$4,951,058	$731,959	$3,412,322	$270,852
15,000 - 17,499	725	$11,863,618	$11,734,252	$1,844,980	$7,806,847	$647,437
17,500 - 19,999	540	$9,989,991	$10,058,414	$1,647,219	$6,653,630	$586,946
20,000 - 29,999	864	$20,329,136	$20,468,053	$3,637,799	$13,010,890	$1,250,718
30,000 - 39,999	203	$6,910,028	$6,936,981	$1,413,483	$4,248,034	$462,973
40,000 - 49,999	90	$3,973,402	$3,998,391	$939,160	$2,411,732	$284,458
50,000 - 99,999	117	$7,711,668	$7,861,744	$2,256,307	$4,465,566	$570,518
100,000 AND OVER	45	$8,759,353	$8,936,003	$3,655,911	$4,657,710	$675,092
TOTAL	12,060	$132,025,456	$130,062,619	$22,652,975	$87,629,823	$7,088,262

1977 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

TABLE 37

DISTRIBUTION BY SIZE OF MINNESOTA GROSS INCOME FOR ALL RETURNS

INVER GROVE HEIGHTS

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
GROSS LOSS	16	$47,364	$59,325-	$10,655	$0	$0
$ 0 - $ 499	569	$200,375	$85,460	$5,604	$77,220	$824
500 - 999	246	$237,586	$180,559	$10,241	$161,011	$1,745
1,000 - 1,999	550	$920,887	$829,558	$42,479	$709,513	$10,049
2,000 - 2,999	505	$1,356,037	$1,257,338	$75,574	$1,050,045	$22,191
3,000 - 3,999	420	$1,539,204	$1,454,173	$98,406	$1,195,324	$34,144
4,000 - 4,999	366	$1,720,445	$1,656,555	$137,484	$1,326,726	$45,806
5,000 - 5,999	310	$1,732,839	$1,711,397	$157,081	$1,341,438	$60,150
6,000 - 6,999	272	$1,852,830	$1,772,877	$192,988	$1,378,401	$70,550
7,000 - 7,999	308	$2,343,968	$2,312,859	$255,113	$1,795,615	$100,520
8,000 - 8,999	355	$2,986,933	$3,009,222	$360,026	$2,264,085	$138,186
9,000 - 9,999	284	$2,694,561	$2,698,135	$340,317	$1,974,952	$127,076
10,000 - 10,999	293	$3,023,769	$3,081,521	$399,583	$2,201,331	$147,188
11,000 - 11,999	447	$5,229,795	$5,257,373	$725,306	$3,656,796	$257,926
12,000 - 12,999	143	$1,849,994	$1,820,834	$260,862	$1,250,288	$90,939
13,000 - 13,999	309	$4,147,789	$4,180,611	$597,717	$2,799,659	$206,728
14,000 - 14,999	270	$3,895,121	$3,925,304	$557,746	$2,572,950	$195,689
15,000 - 17,499	638	$10,270,698	$10,347,205	$1,529,854	$6,767,031	$539,166
17,500 - 19,999	560	$10,348,909	$10,465,116	$1,638,371	$6,815,128	$584,678
20,000 - 29,999	815	$18,628,464	$18,893,727	$3,114,491	$12,299,810	$1,169,525
30,000 - 39,999	90	$3,001,682	$3,045,479	$628,866	$1,874,003	$201,001
40,000 - 49,999	20	$874,875	$874,176	$175,415	$559,365	$66,775
50,000 - 99,999	24	$1,560,099	$1,597,810	$426,063	$875,393	$110,794
100,000 AND OVER	5	$817,542	$825,175	$283,808	$348,755	$48,044
TOTAL	7,815	$81,281,766	$81,282,464	$12,024,050	$55,294,839	$4,229,691

MANKATO

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
GROSS LOSS	59	$ 83,848	$ 261,165-	$ 12,875	$ 0	$ 0
$ 0 - 499	1,046	499,565	165,170	23,628	149,011	2,442
500 - 999	701	868,070	533,906	27,065	458,638	4,254
1,000 - 1,999	1,765	3,226,001	2,653,335	113,701	2,245,845	22,966
2,000 - 2,999	1,494	4,160,752	3,710,824	201,605	3,036,792	51,705
3,000 - 3,999	1,419	5,360,952	4,970,664	306,754	3,984,764	90,723
4,000 - 4,999	1,101	5,151,114	4,945,156	367,022	3,891,921	113,868
5,000 - 5,999	927	5,267,008	5,102,094	431,127	3,958,345	160,383
6,000 - 6,999	935	6,290,379	6,058,838	584,061	4,623,104	221,329
7,000 - 7,999	839	6,375,584	6,272,264	644,650	4,707,823	253,376
8,000 - 8,999	710	6,154,109	6,019,734	698,867	4,376,781	255,821
9,000 - 9,999	664	6,327,461	6,309,260	735,497	4,560,482	284,242
10,000 - 10,999	524	5,526,530	5,498,910	678,994	3,891,855	257,422
11,000 - 11,999	782	9,202,162	9,173,016	1,196,149	6,318,453	436,808
12,000 - 12,999	219	2,796,454	2,790,387	361,499	1,913,152	138,945
13,000 - 13,999	415	5,636,541	5,598,110	750,466	3,731,843	275,058
14,000 - 14,999	406	5,843,256	5,886,057	824,270	3,889,613	295,556
15,000 - 17,499	814	13,149,485	13,196,737	1,929,999	8,741,108	709,563
17,500 - 19,999	596	11,085,823	11,138,209	1,685,227	7,213,935	620,592
20,000 - 29,999	947	22,118,228	22,141,731	3,712,846	14,111,653	1,344,268
30,000 - 39,999	177	6,117,627	6,062,950	1,230,095	3,686,008	399,685
40,000 - 49,999	81	3,597,683	3,584,146	777,982	2,229,168	262,537
50,000 - 99,999	144	9,672,425	9,773,882	2,626,143	5,734,516	735,862
100,000 AND OVER	35	4,961,853	5,128,243	1,714,958	2,533,848	349,215
TOTAL	16,800	$149,472,910	$146,713,623	$21,635,480	$99,988,658	$7,286,618

1977 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

TABLE 37

DISTRIBUTION BY SIZE OF MINNESOTA GROSS INCOME FOR ALL RETURNS

MAPLEWOOD

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
GROSS LOSS	13	$71,589	$54,737-	$8,268	$0	$241
$ 0 - $ 499	680	$173,549	$89,750	$16,494	$82,503	$1,544
500 - 999	325	$309,902	$246,040	$15,200	$219,994	$2,064
1,000 - 1,999	600	$1,049,128	$881,566	$43,031	$766,961	$10,417
2,000 - 2,999	581	$1,671,444	$1,448,436	$82,237	$1,199,322	$26,278
3,000 - 3,999	474	$1,746,007	$1,639,851	$107,065	$1,337,019	$38,124
4,000 - 4,999	400	$1,896,945	$1,788,368	$141,217	$1,403,812	$46,938
5,000 - 5,999	323	$1,842,216	$1,771,940	$167,148	$1,413,892	$63,191
6,000 - 6,999	289	$1,905,541	$1,878,643	$196,116	$1,456,444	$74,006
7,000 - 7,999	311	$2,346,461	$2,338,993	$272,661	$1,767,574	$100,929
8,000 - 8,999	309	$2,628,696	$2,620,829	$319,145	$1,970,407	$121,016
9,000 - 9,999	265	$2,504,226	$2,515,529	$304,228	$1,884,096	$123,678
10,000 - 10,999	280	$2,912,497	$2,932,981	$386,172	$2,144,397	$147,628
11,000 - 11,999	373	$4,379,809	$4,383,563	$602,604	$3,122,413	$223,743
12,000 - 12,999	137	$1,724,609	$1,746,115	$251,010	$1,223,027	$90,928
13,000 - 13,999	278	$3,771,496	$3,752,212	$539,032	$2,532,814	$189,948
14,000 - 14,999	258	$3,726,380	$3,738,090	$536,178	$2,506,327	$194,066
15,000 - 17,499	635	$10,262,294	$10,329,632	$1,504,903	$6,748,464	$543,536
17,500 - 19,999	593	$10,951,791	$11,073,522	$1,707,846	$7,093,414	$607,442
20,000 - 29,999	1,110	$25,800,374	$26,158,032	$4,303,229	$16,871,911	$1,613,456
30,000 - 39,999	169	$5,646,590	$5,699,832	$1,055,303	$3,640,331	$396,807
40,000 - 49,999	56	$2,453,971	$2,460,681	$506,046	$1,600,886	$190,860
50,000 - 99,999	35	$2,131,252	$2,145,956	$566,824	$1,284,533	$161,765
100,000 AND OVER	6	$780,529	$787,029	$216,661	$469,519	$39,949
TOTAL	8,500	$92,687,296	$92,427,560	$13,848,618	$62,740,060	$5,008,550

MINNEAPOLIS

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
GROSS LOSS	502	$1,741,024	$5,744,854-	$245,365	$0	$5,241
$ 0 - $ 499	13,918	$8,375,471	$2,178,794	$419,588	$1,901,704	$31,284
500 - 999	9,307	$12,479,545	$7,026,522	$493,449	$6,012,217	$54,253
1,000 - 1,999	20,623	$41,257,232	$31,073,640	$1,817,983	$25,679,863	$252,242
2,000 - 2,999	21,217	$61,624,110	$52,908,935	$3,043,543	$41,358,444	$612,723
3,000 - 3,999	18,751	$71,705,971	$65,372,482	$4,406,569	$50,129,556	$1,028,491
4,000 - 4,999	15,540	$74,355,791	$69,704,120	$5,549,208	$53,277,310	$1,457,099
5,000 - 5,999	13,757	$78,729,543	$75,502,234	$6,868,286	$57,472,303	$2,239,453
6,000 - 6,999	13,125	$87,063,009	$85,256,022	$8,653,846	$64,681,620	$3,130,582
7,000 - 7,999	13,192	$100,151,252	$98,963,073	$10,994,856	$74,492,507	$4,086,392
8,000 - 8,999	12,492	$106,479,684	$106,041,425	$12,708,478	$78,743,720	$4,715,049
9,000 - 9,999	11,650	$110,640,569	$110,554,427	$14,024,349	$81,210,008	$5,228,052
10,000 - 10,999	10,642	$111,348,266	$111,724,159	$14,924,587	$80,580,019	$5,474,730
11,000 - 11,999	14,128	$165,249,407	$165,765,697	$23,220,484	$116,890,001	$8,372,873
12,000 - 12,999	4,113	$52,188,045	$52,419,413	$7,538,163	$36,324,786	$2,695,427
13,000 - 13,999	7,853	$105,636,692	$105,896,689	$15,612,230	$72,272,540	$5,491,653
14,000 - 14,999	7,023	$101,590,455	$101,747,387	$15,375,303	$68,626,611	$5,385,556
15,000 - 17,499	14,762	$237,792,606	$238,915,449	$37,597,523	$158,758,250	$13,053,343
17,500 - 19,999	10,038	$186,343,645	$187,301,996	$30,893,922	$121,986,435	$10,671,407
20,000 - 29,999	14,416	$337,234,294	$338,610,210	$60,497,564	$215,975,504	$20,796,942
30,000 - 39,999	2,747	$93,720,467	$93,670,756	$19,274,213	$57,567,766	$6,287,115
40,000 - 49,999	1,094	$48,471,746	$48,641,424	$10,997,393	$29,219,465	$3,430,037
50,000 - 99,999	1,540	$102,559,186	$103,028,845	$28,166,562	$58,125,631	$7,339,125
100,000 AND OVER	488	$81,911,876	$98,071,140	$29,248,709	$56,435,918	$7,590,427
TOTAL	252,918	$2,378,649,886	$2,350,374,839	$362,572,173	$1,607,722,178	$119,429,497

1977 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

TABLE 37

DISTRIBUTION BY SIZE OF MINNESOTA GROSS INCOME FOR ALL RETURNS

MINNETONKA

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
GROSS LOSS	39	$219,488	$929,810-	$48,005	$0	$445
$ 0 - $ 499	1,625	$563,966	$226,496	$42,446	$208,510	$2,635
500 - 999	848	$866,976	$635,527	$31,609	$571,378	$8,308
1,000 - 1,999	1,772	$3,158,565	$2,661,104	$143,331	$1,318,512	$29,605
2,000 - 2,999	1,321	$3,624,935	$3,270,553	$185,001	$2,752,279	$58,808
3,000 - 3,999	1,103	$4,274,265	$3,843,611	$253,441	$3,104,344	$92,011
4,000 - 4,999	858	$4,202,553	$3,849,046	$286,561	$3,068,510	$113,726
5,000 - 5,999	729	$4,400,041	$4,009,744	$368,923	$3,102,563	$138,133
6,000 - 6,999	646	$4,473,103	$4,193,208	$424,823	$3,164,939	$164,061
7,000 - 7,999	668	$5,276,927	$5,008,302	$528,556	$3,740,222	$215,566
8,000 - 8,999	637	$5,684,577	$5,402,923	$608,609	$4,039,644	$251,279
9,000 - 9,999	604	$5,962,065	$5,731,406	$692,978	$4,148,624	$269,762
10,000 - 10,999	508	$5,456,386	$5,334,484	$674,278	$3,810,023	$262,560
11,000 - 11,999	705	$8,561,772	$8,271,098	$1,087,517	$5,607,567	$396,325
12,000 - 12,999	255	$3,410,810	$3,251,953	$462,569	$2,144,157	$157,049
13,000 - 13,999	444	$6,309,099	$5,994,077	$864,341	$3,912,655	$293,328
14,000 - 14,999	446	$6,646,445	$6,467,422	$898,178	$4,080,756	$309,780
15,000 - 17,499	1,077	$17,748,322	$17,478,912	$2,549,157	$10,924,360	$876,026
17,500 - 19,999	1,035	$19,670,255	$19,371,879	$3,026,314	$11,731,811	$588,332
20,000 - 29,999	2,556	$61,941,895	$61,957,390	$10,300,786	$38,035,563	$3,621,463
30,000 - 39,999	1,003	$34,388,311	$34,328,407	$6,497,826	$20,722,194	$2,236,669
40,000 - 49,999	441	$19,434,318	$19,557,286	$4,122,558	$11,792,894	$1,381,647
50,000 - 99,999	519	$34,370,299	$34,444,050	$8,812,291	$20,085,108	$2,532,165
100,000 AND OVER	104	$14,815,745	$15,151,000	$5,143,701	$8,249,804	$1,164,266
TOTAL	19,943	$275,461,118	$270,439,878	$48,053,799	$171,316,417	$15,563,950

MOORHEAD

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
GROSS LOSS	57	$134,325	$415,397-	$56,916	$0	$0
$ 0 - $ 499	953	$667,361	$128,948	$12,339	$115,947	$1,260
500 - 999	572	$830,769	$435,274	$30,817	$376,584	$3,491
1,000 - 1,999	1,344	$3,117,845	$2,009,363	$114,339	$1,705,941	$21,406
2,000 - 2,999	1,339	$4,072,305	$3,328,336	$208,489	$2,658,791	$53,635
3,000 - 3,999	1,149	$4,656,967	$4,022,695	$284,861	$3,190,738	$80,347
4,000 - 4,999	981	$5,059,615	$4,394,059	$353,342	$3,410,479	$105,626
5,000 - 5,999	807	$4,814,652	$4,448,686	$410,932	$3,408,877	$137,467
6,000 - 6,999	754	$5,217,557	$4,886,143	$498,964	$3,695,068	$178,154
7,000 - 7,999	646	$5,061,371	$4,834,062	$563,988	$3,676,827	$205,543
8,000 - 8,999	621	$5,529,009	$5,278,481	$633,451	$3,844,103	$228,511
9,000 - 9,999	566	$5,644,517	$5,369,217	$655,914	$3,800,570	$237,096
10,000 - 10,999	498	$5,425,237	$5,226,249	$659,123	$3,657,768	$241,241
11,000 - 11,999	743	$8,821,751	$8,741,303	$1,152,826	$5,945,853	$410,256
12,000 - 12,999	221	$2,893,290	$2,823,388	$392,887	$1,856,293	$131,211
13,000 - 13,999	459	$6,327,771	$6,190,965	$871,585	$4,015,346	$289,189
14,000 - 14,999	382	$5,635,976	$5,539,501	$777,781	$3,535,268	$265,191
15,000 - 17,499	863	$13,992,287	$13,966,654	$2,009,819	$8,935,533	$707,742
17,500 - 19,999	684	$12,975,196	$12,768,057	$1,960,180	$7,963,309	$669,167
20,000 - 29,999	965	$22,471,389	$22,507,072	$3,651,973	$14,215,823	$1,339,478
30,000 - 39,999	195	$6,680,630	$6,606,288	$1,268,763	$4,083,330	$443,245
40,000 - 49,999	67	$2,933,196	$2,991,250	$613,209	$1,822,529	$209,233
50,000 - 99,999	86	$5,994,330	$5,948,081	$1,479,803	$3,690,412	$477,376
100,000 AND OVER	17	$2,182,888	$2,328,678	$816,948	$1,293,804	$179,964
TOTAL	14,969	$141,140,234	$134,772,750	$19,479,249	$90,899,193	$6,615,828

1977 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

TABLE 37

DISTRIBUTION BY SIZE OF MINNESOTA GROSS INCOME FOR ALL RETURNS

MOUNDS VIEW

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
\$ 0 - \$ 499*	338	\$73,122	\$39,296	\$5,819	\$40,347	\$679
500 - 999	152	\$174,679	\$114,581	\$5,044	\$102,197	\$931
1,000 - 1,999	289	\$502,228	\$428,335	\$19,568	\$375,114	\$4,875
2,000 - 2,999	262	\$708,139	\$650,716	\$35,795	\$552,623	\$11,845
3,000 - 3,999	215	\$814,375	\$750,760	\$57,038	\$606,038	\$17,228
4,000 - 4,999	179	\$845,297	\$806,138	\$61,182	\$659,616	\$23,598
5,000 - 5,999	145	\$809,697	\$801,092	\$74,798	\$649,742	\$29,362
6,000 - 6,999	187	\$1,215,692	\$1,216,111	\$120,242	\$965,909	\$48,730
7,000 - 7,999	167	\$1,273,567	\$1,251,245	\$138,011	\$953,166	\$53,326
8,000 - 8,999	166	\$1,407,616	\$1,408,121	\$170,374	\$1,065,213	\$66,148
9,000 - 9,999	171	\$1,625,436	\$1,627,279	\$204,785	\$1,225,764	\$81,321
10,000 - 10,999	159	\$1,652,932	\$1,673,299	\$220,306	\$1,213,164	\$83,748
11,000 - 11,999	260	\$3,011,197	\$3,046,026	\$417,974	\$2,184,546	\$157,362
12,000 - 12,999	102	\$1,290,232	\$1,302,008	\$178,524	\$869,507	\$62,913
13,000 - 13,999	170	\$2,277,294	\$2,299,566	\$323,790	\$1,523,600	\$112,728
14,000 - 14,999	178	\$2,588,724	\$2,581,353	\$362,815	\$1,715,625	\$131,847
15,000 - 17,499	414	\$6,686,888	\$6,718,169	\$982,350	\$4,330,075	\$343,366
17,500 - 19,999	339	\$6,270,966	\$6,328,605	\$982,535	\$4,053,512	\$346,157
20,000 - 29,999	512	\$11,619,515	\$11,850,107	\$1,945,493	\$7,537,640	\$707,706
30,000 - 39,999	47	\$1,538,082	\$1,574,366	\$306,342	\$981,861	\$106,089
40,000 - 49,999	15	\$658,985	\$652,226	\$118,970	\$434,378	\$51,985
50,000 And Over	14	\$973,567	\$974,720	\$278,127	\$577,357	\$74,018
TOTAL	4,481	\$48,018,230	\$48,098,097	\$7,009,882	\$32,616,994	\$2,515,961

* Includes those filers with gross loss.

NEW BRIGHTON

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
GROSS LOSS	22	\$115,650	\$238,656-	\$5,579	\$0	\$4
\$ 0 - \$ 499	987	\$359,952	\$136,340	\$14,473	\$124,829	\$2,272
500 - 999	521	\$523,773	\$392,434	\$21,530	\$348,694	\$3,294
1,000 - 1,999	952	\$1,689,928	\$1,414,384	\$70,691	\$1,223,315	\$16,174
2,000 - 2,999	900	\$2,501,578	\$2,231,115	\$138,415	\$1,864,600	\$46,748
3,000 - 3,999	748	\$2,831,050	\$2,595,074	\$178,630	\$2,105,951	\$59,004
4,000 - 4,999	627	\$2,941,704	\$2,805,552	\$225,619	\$2,292,421	\$79,681
5,000 - 5,999	525	\$2,984,018	\$2,881,833	\$273,753	\$2,257,973	\$95,908
6,000 - 6,999	529	\$3,628,339	\$3,438,831	\$366,305	\$2,667,419	\$137,371
7,000 - 7,999	566	\$4,261,247	\$4,238,614	\$462,796	\$3,254,337	\$183,504
8,000 - 8,999	562	\$4,780,632	\$4,763,494	\$564,838	\$3,621,901	\$222,303
9,000 - 9,999	586	\$5,592,338	\$5,566,738	\$710,154	\$4,162,626	\$274,716
10,000 - 10,999	499	\$5,260,712	\$5,233,460	\$684,067	\$3,833,310	\$263,467
11,000 - 11,999	704	\$8,322,834	\$8,259,303	\$1,116,264	\$5,929,152	\$428,409
12,000 - 12,999	209	\$2,664,609	\$2,666,389	\$383,126	\$1,888,976	\$142,184
13,000 - 13,999	422	\$5,712,038	\$5,695,078	\$828,196	\$3,949,405	\$302,377
14,000 - 14,999	397	\$5,728,407	\$5,753,866	\$849,640	\$3,901,227	\$305,895
15,000 - 17,499	940	\$15,286,535	\$15,200,042	\$2,313,151	\$10,020,297	\$814,808
17,500 - 19,999	799	\$14,914,811	\$14,957,593	\$2,363,981	\$9,539,973	\$816,958
20,000 - 29,999	1,753	\$41,548,648	\$41,932,631	\$6,982,078	\$26,321,286	\$2,507,107
30,000 - 39,999	409	\$13,669,238	\$13,777,614	\$2,652,604	\$8,662,834	\$934,999
40,000 - 49,999	102	\$4,453,411	\$4,518,655	\$926,165	\$2,845,504	\$336,054
50,000 - 99,999	110	\$7,069,990	\$7,066,590	\$1,808,312	\$4,293,631	\$546,877
100,000 AND OVER	16	\$2,333,976	\$2,349,463	\$890,635	\$1,250,902	\$173,306
TOTAL	13,885	\$159,175,418	\$157,875,093	\$24,831,002	\$106,360,563	\$8,693,420

TABLE 37

DISTRIBUTION BY SIZE OF MINNESOTA GROSS INCOME FOR ALL RETURNS

NEW HOPE

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
GROSS LOSS	12	$67,056	$27,933-	$1,577	$0	$64
$ 0 - $ 499	857	$391,806	$117,529	$6,007	$106,993	$1,158
500 - 999	453	$429,428	$342,801	$14,774	$305,835	$2,766
1,000 - 1,999	947	$1,649,134	$1,410,801	$82,388	$1,222,190	$15,767
2,000 - 2,999	790	$2,129,875	$1,965,558	$106,671	$1,671,381	$36,045
3,000 - 3,999	637	$2,322,770	$2,219,619	$153,343	$1,818,203	$52,436
4,000 - 4,999	566	$2,655,344	$2,550,172	$212,076	$2,072,262	$72,896
5,000 - 5,999	508	$2,985,107	$2,791,874	$262,654	$2,194,693	$96,669
6,000 - 6,999	496	$3,227,749	$3,214,071	$327,441	$2,515,671	$129,550
7,000 - 7,999	480	$3,613,823	$3,593,609	$395,990	$2,789,016	$160,759
8,000 - 8,999	458	$3,906,643	$3,887,128	$455,726	$2,994,268	$186,819
9,000 - 9,999	469	$4,495,483	$4,455,324	$562,386	$3,327,591	$217,345
10,000 - 10,999	416	$4,328,424	$4,361,542	$575,629	$3,217,965	$223,321
11,000 - 11,999	520	$6,156,122	$6,116,059	$819,873	$4,362,057	$315,362
12,000 - 12,999	157	$1,995,433	$2,000,893	$285,532	$1,380,328	$102,651
13,000 - 13,999	305	$4,109,994	$4,122,030	$587,982	$2,811,600	$212,998
14,000 - 14,999	333	$4,899,415	$4,817,162	$704,581	$3,166,895	$242,292
15,000 - 17,499	773	$12,623,811	$12,601,428	$1,852,624	$8,026,150	$640,404
17,500 - 19,999	734	$13,651,156	$13,716,376	$2,052,007	$8,635,585	$731,890
20,000 - 29,999	1,547	$36,424,341	$36,805,908	$5,974,079	$23,072,940	$2,183,304
30,000 - 39,999	313	$10,472,357	$10,553,109	$1,937,810	$6,685,365	$726,774
40,000 - 49,999	89	$3,881,150	$3,943,336	$828,226	$2,448,673	$284,584
50,000 - 99,999	50	$3,005,107	$3,053,878	$718,437	$1,892,607	$237,206
100,000 AND OVER	6	$885,966	$894,768	$169,968	$662,729	$79,789
TOTAL	11,916	$130,257,494	$129,534,975	$19,087,381	$87,380,997	$6,952,848

NEW ULM

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
GROSS LOSS	33	$23,743	$212,192-	$6,764	$0	$0
$ 0 - $ 499	524	$184,926	$82,367	$10,302	$74,221	$1,255
500 - 999	346	$364,343	$257,620	$7,008	$232,233	$2,338
1,000 - 1,999	708	$1,377,040	$1,063,480	$45,962	$911,146	$10,808
2,000 - 2,999	707	$1,822,395	$1,753,811	$75,527	$1,448,298	$27,373
3,000 - 3,999	576	$2,120,405	$2,002,354	$119,308	$1,544,000	$37,675
4,000 - 4,999	480	$2,246,850	$2,158,382	$156,404	$1,693,518	$54,923
5,000 - 5,999	414	$2,317,713	$2,281,887	$209,457	$1,760,572	$73,006
6,000 - 6,999	396	$2,601,881	$2,567,797	$247,721	$1,971,986	$97,602
7,000 - 7,999	350	$2,649,562	$2,621,682	$280,403	$2,002,559	$110,136
8,000 - 8,999	351	$3,025,642	$2,992,615	$345,450	$2,215,135	$129,371
9,000 - 9,999	403	$3,830,799	$3,827,839	$461,239	$2,846,572	$180,433
10,000 - 10,999	385	$4,064,038	$4,050,659	$504,474	$2,951,458	$197,945
11,000 - 11,999	547	$6,418,251	$6,416,679	$846,067	$4,539,550	$379,436
12,000 - 12,999	167	$2,115,001	$2,128,264	$279,404	$1,472,000	$105,460
13,000 - 13,999	272	$3,640,184	$3,661,525	$496,500	$2,549,205	$190,429
14,000 - 14,999	268	$3,892,458	$3,884,715	$516,343	$2,666,932	$204,737
15,000 - 17,499	432	$6,974,765	$6,980,449	$1,004,740	$4,731,346	$384,266
17,500 - 19,999	222	$4,129,814	$4,142,551	$595,189	$2,836,921	$249,348
20,000 - 29,999	306	$7,248,528	$7,282,015	$1,192,582	$4,801,613	$466,567
30,000 - 39,999	93	$3,192,271	$3,211,545	$604,985	$2,086,412	$232,197
40,000 - 49,999	34	$1,455,188	$1,467,245	$351,679	$922,431	$109,717
50,000 - 99,999	44	$2,828,263	$2,839,339	$792,295	$1,687,835	$205,751
100,000 AND OVER	6	$724,451	$683,702	$169,445	$400,859	$54,918
TOTAL	8,064	$69,248,511	$68,358,522	$9,319,248	$48,346,802	$3,505,648

1977 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

TABLE 37

DISTRIBUTION BY SIZE OF MINNESOTA GROSS INCOME
FOR ALL RETURNS

NORTH ST. PAUL

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
GROSS LOSS	8	$56,668	$36,089-	$13,663	$0	$292
$ 0 - $ 499	916	$199,636	$77,967	$3,309	$71,757	$936
500 - 999	232	$244,968	$172,670	$11,683	$157,661	$1,950
1,000 - 1,999	503	$851,899	$736,150	$37,706	$625,889	$7,506
2,000 - 2,999	447	$1,189,164	$1,104,726	$64,289	$913,269	$17,098
3,000 - 3,999	381	$1,364,556	$1,329,690	$91,293	$1,099,023	$29,010
4,000 - 4,999	290	$1,371,284	$1,307,146	$106,616	$1,067,509	$37,199
5,000 - 5,999	245	$1,378,080	$1,362,637	$116,386	$1,066,787	$43,623
6,000 - 6,999	265	$1,768,650	$1,726,802	$184,631	$1,320,612	$66,939
7,000 - 7,999	296	$2,211,802	$2,227,058	$250,672	$1,725,036	$90,051
8,000 - 8,999	310	$2,690,306	$2,700,911	$313,061	$2,014,158	$122,806
9,000 - 9,999	242	$2,272,471	$2,295,256	$287,402	$1,699,556	$109,122
10,000 - 10,999	224	$2,338,926	$2,349,402	$316,836	$1,720,210	$118,036
11,000 - 11,999	331	$3,093,853	$3,096,213	$530,290	$2,751,708	$197,627
12,000 - 12,999	93	$1,175,103	$1,187,075	$182,290	$783,932	$55,605
13,000 - 13,999	229	$3,092,629	$3,091,111	$458,967	$2,046,761	$152,400
14,000 - 14,999	202	$2,908,901	$2,925,077	$399,517	$1,969,019	$140,322
15,000 - 17,499	540	$8,666,906	$8,752,530	$1,287,328	$5,665,003	$408,076
17,500 - 19,999	413	$7,617,169	$7,709,678	$1,175,383	$4,971,500	$421,812
20,000 - 29,999	678	$14,631,962	$14,675,650	$2,606,056	$9,683,011	$801,802
30,000 - 39,999	81	$2,736,396	$2,764,872	$529,638	$1,728,776	$109,661
40,000 - 49,999	29	$1,276,306	$1,279,316	$276,362	$834,973	$99,785
50,000 - 99,999	25	$1,550,936	$1,503,313	$415,033	$996,630	$121,069
100,000 AND OVER	6	$510,570	$500,166	$135,306	$206,293	$50,577
TOTAL	6,540	$65,793,131	$65,745,735	$9,602,403	$46,039,162	$3,628,010

NORTHFIELD

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
GROSS LOSS	75	$21,130	$172,706-	$21,870	$0	$0
$ 0 - $ 499	779	$159,137	$39,672	$1,169	$39,736	$608
500 - 999	192	$209,606	$143,070	$4,160	$127,220	$1,077
1,000 - 1,999	675	$838,961	$653,698	$25,633	$553,990	$4,448
2,000 - 2,999	449	$1,209,267	$1,106,718	$52,243	$899,619	$10,044
3,000 - 3,999	370	$1,419,122	$1,292,366	$66,126	$1,082,749	$26,508
4,000 - 4,999	330	$1,643,600	$1,481,600	$113,292	$1,161,051	$39,820
5,000 - 5,999	276	$1,596,003	$1,516,150	$114,742	$1,171,709	$50,170
6,000 - 6,999	242	$1,685,243	$1,571,407	$165,071	$1,197,219	$60,772
7,000 - 7,999	232	$1,750,187	$1,710,076	$173,657	$1,311,750	$73,000
8,000 - 8,999	207	$1,762,966	$1,754,165	$192,066	$1,505,502	$78,272
9,000 - 9,999	205	$1,982,556	$1,966,333	$227,977	$1,378,796	$85,409
10,000 - 10,999	185	$1,977,003	$1,951,067	$241,020	$1,553,978	$89,010
11,000 - 11,999	257	$3,007,650	$3,017,607	$568,703	$2,065,293	$160,467
12,000 - 12,999	81	$1,065,020	$1,031,410	$169,602	$693,111	$60,609
13,000 - 13,999	155	$2,109,088	$2,099,505	$296,100	$1,619,690	$108,352
14,000 - 14,999	131	$1,895,233	$1,897,280	$264,923	$1,269,220	$96,000
15,000 - 17,499	296	$4,796,778	$4,793,261	$600,099	$3,061,567	$260,098
17,500 - 19,999	238	$4,631,733	$4,665,926	$635,676	$2,896,063	$266,700
20,000 - 29,999	345	$8,301,166	$8,271,690	$1,316,997	$5,253,567	$502,512
30,000 - 39,999	79	$2,700,716	$2,600,670	$525,315	$1,707,731	$181,570
40,000 - 49,999	30	$1,356,250	$1,367,960	$285,569	$867,609	$109,700
50,000 And Over	34	$2,305,821	$2,346,992	$560,502	$1,460,575	$180,025
TOTAL	5,063	$40,205,026	$47,094,002	$6,407,638	$32,085,507	$2,577,775

1977 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

TABLE 37

DISTRIBUTION BY SIZE OF MINNESOTA GROSS INCOME
FOR ALL RETURNS

OWATONNA

MINNESOTA GROSS INCOME	NUMBER OF RETURNS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTION	TAXABLE INCOME	TAX LIABILITY
GROSS LOSS	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$ 0 - $ 499	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
500 - 999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
1,000 - 1,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
2,000 - 2,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
3,000 - 3,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
4,000 - 4,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
5,000 - 5,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
6,000 - 6,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
7,000 - 7,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
8,000 - 8,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
9,000 - 9,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
10,000 - 10,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
11,000 - 11,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
12,000 - 12,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
13,000 - 13,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
14,000 - 14,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
15,000 - 17,499	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
17,500 - 19,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
20,000 - 29,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
30,000 - 39,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
40,000 - 49,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
50,000 - 99,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
100,000 AND OVER	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
TOTAL	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

PLYMOUTH

MINNESOTA GROSS INCOME	NUMBER OF RETURNS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTION	TAXABLE INCOME	TAX LIABILITY
GROSS LOSS	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$ 0 - $ 499	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
500 - 999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
1,000 - 1,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
2,000 - 2,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
3,000 - 3,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
4,000 - 4,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
5,000 - 5,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
6,000 - 6,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
7,000 - 7,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
8,000 - 8,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
9,000 - 9,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
10,000 - 10,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
11,000 - 11,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
12,000 - 12,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
13,000 - 13,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
14,000 - 14,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
15,000 - 17,499	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
17,500 - 19,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
20,000 - 29,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
30,000 - 39,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
40,000 - 49,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
50,000 - 99,999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
100,000 AND OVER	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
TOTAL	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

1977 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

TABLE 37

DISTRIBUTION BY SIZE OF MINNESOTA GROSS INCOME FOR ALL RETURNS

RED WING

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
GROSS LOSS	23	$21,966	$177,073-	$6,233	$0	$0
$ 0 - $ 499	604	$549,079	$90,798	$8,007	$81,649	$956
500 - 999	339	$625,669	$252,030	$10,717	$219,120	$2,766
1,000 - 1,999	717	$1,378,975	$1,107,461	$42,642	$941,824	$10,392
2,000 - 2,999	668	$1,921,091	$1,467,251	$82,677	$1,322,826	$21,853
3,000 - 3,999	607	$2,736,442	$2,096,690	$125,962	$1,630,662	$39,189
4,000 - 4,999	476	$2,209,806	$2,171,375	$157,613	$1,649,763	$51,360
5,000 - 5,999	410	$2,373,618	$2,252,197	$196,371	$1,704,032	$70,027
6,000 - 6,999	338	$2,240,071	$2,200,000	$210,678	$1,716,969	$86,968
7,000 - 7,999	331	$2,406,667	$2,401,563	$280,771	$1,879,987	$105,772
8,000 - 8,999	328	$2,751,765	$2,782,190	$307,710	$2,118,229	$129,237
9,000 - 9,999	297	$2,769,556	$2,775,490	$336,698	$2,054,906	$130,784
10,000 - 10,999	324	$3,380,567	$3,404,702	$437,679	$2,378,670	$155,577
11,000 - 11,999	465	$5,406,251	$5,456,735	$707,229	$3,789,440	$261,727
12,000 - 12,999	147	$1,862,400	$1,834,926	$242,270	$1,233,816	$88,531
13,000 - 13,999	252	$3,183,201	$3,403,550	$466,152	$2,360,822	$174,190
14,000 - 14,999	240	$3,432,076	$3,476,853	$480,929	$2,360,031	$181,380
15,000 - 17,499	473	$7,506,921	$7,665,600	$1,100,637	$5,092,676	$411,808
17,500 - 19,999	289	$5,357,505	$5,383,877	$811,898	$3,577,002	$311,117
20,000 - 29,999	461	$10,831,862	$10,920,566	$1,804,564	$7,256,050	$704,460
30,000 - 39,999	99	$3,371,697	$3,349,336	$659,716	$2,179,142	$240,912
40,000 - 49,999	23	$1,072,518	$1,037,279	$207,163	$673,123	$81,000
50,000 - 99,999	58	$3,879,186	$3,771,493	$1,056,529	$2,315,607	$296,393
100,000 AND OVER	17	$1,528,758	$1,566,090	$420,627	$724,859	$98,207
TOTAL	7,986	$72,001,090	$71,075,993	$10,361,440	$49,215,587	$3,656,081

RICHFIELD

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
GROSS LOSS	23	$91,298	$229,208-	$3,134	$0	$0
$ 0 - $ 499	1,571	$691,679	$762,506	$20,660	$718,279	$3,576
500 - 999	950	$1,157,819	$745,834	$45,378	$660,368	$6,049
1,000 - 1,999	1,909	$2,961,550	$2,909,897	$156,026	$2,554,860	$32,030
2,000 - 2,999	1,927	$4,332,670	$4,780,328	$259,908	$3,928,327	$79,861
3,000 - 3,999	1,660	$5,359,566	$5,765,186	$366,471	$4,550,728	$122,878
4,000 - 4,999	1,296	$5,802,176	$5,799,498	$435,711	$4,513,100	$151,066
5,000 - 5,999	1,111	$6,135,760	$6,112,498	$538,601	$4,715,982	$200,536
6,000 - 6,999	1,178	$7,151,829	$7,008,669	$700,989	$5,415,315	$276,290
7,000 - 7,999	1,226	$9,192,486	$9,151,977	$993,276	$6,900,591	$354,901
8,000 - 8,999	1,206	$10,235,780	$10,217,068	$1,736,081	$7,734,167	$476,149
9,000 - 9,999	1,067	$9,896,550	$9,429,051	$1,266,693	$7,257,468	$469,601
10,000 - 10,999	957	$10,022,461	$10,029,678	$1,367,330	$7,229,082	$494,532
11,000 - 11,999	1,280	$15,141,757	$15,127,966	$2,177,078	$10,465,566	$741,298
12,000 - 12,999	581	$6,878,125	$6,879,767	$701,362	$3,529,021	$244,771
13,000 - 13,999	793	$10,765,967	$10,756,561	$1,550,920	$7,258,466	$548,486
14,000 - 14,999	747	$10,901,190	$10,840,378	$1,603,012	$7,104,930	$547,179
15,000 - 17,499	1,641	$26,677,716	$26,566,536	$4,026,116	$17,156,109	$1,380,215
17,500 - 19,999	1,357	$25,296,957	$25,569,836	$4,000,902	$16,427,676	$1,420,856
20,000 - 29,999	2,250	$52,781,605	$52,788,755	$8,971,960	$34,222,359	$3,293,021
30,000 - 39,999	345	$11,476,058	$11,567,700	$2,766,837	$7,999,866	$812,270
40,000 - 49,999	119	$5,176,815	$5,282,532	$1,165,672	$3,314,900	$390,419
50,000 - 99,999	86	$5,976,787	$5,477,951	$1,660,376	$3,546,759	$437,412
100,000 AND OVER	16	$2,399,636	$2,457,097	$404,033	$1,772,756	$138,358
TOTAL	25,087	$247,425,067	$244,228,050	$55,055,960	$187,669,913	$12,667,362

1977 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

TABLE 37

DISTRIBUTION BY SIZE OF MINNESOTA GROSS INCOME FOR ALL RETURNS

ROBBINSDALE

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
GROSS LOSS	8	$9,646	$59,887-	$5,915	$0	$11
$ 0 - $ 499	534	$199,337	$78,506	$7,710	$71,552	$814
500 - 999	323	$353,971	$237,085	$8,827	$211,221	$2,243
1,000 - 1,999	639	$1,211,251	$964,766	$46,565	$805,815	$11,939
2,000 - 2,999	643	$1,771,935	$1,609,103	$83,548	$1,274,712	$25,152
3,000 - 3,995	599	$2,289,134	$2,086,029	$135,823	$1,564,683	$40,492
4,000 - 4,999	440	$2,029,772	$1,970,075	$154,302	$1,508,012	$49,009
5,000 - 5,999	364	$2,065,519	$2,003,294	$179,930	$1,495,890	$64,652
6,000 - 6,999	346	$2,338,096	$2,250,231	$229,823	$1,677,573	$82,392
7,000 - 7,999	412	$3,130,838	$3,090,351	$330,171	$2,354,456	$131,878
8,000 - 8,999	367	$3,126,681	$3,111,397	$366,113	$2,317,894	$141,516
9,000 - 9,999	335	$3,197,881	$3,177,889	$411,506	$2,301,044	$147,183
10,000 - 10,999	331	$3,456,453	$3,468,322	$455,461	$2,480,015	$167,938
11,000 - 11,999	420	$4,879,330	$4,923,623	$662,538	$3,395,409	$239,478
12,000 - 12,999	128	$1,619,218	$1,632,010	$234,487	$1,120,357	$82,298
13,000 - 13,999	255	$3,437,236	$3,446,885	$499,761	$2,301,466	$172,485
14,000 - 14,999	271	$3,909,307	$3,937,791	$579,086	$2,630,155	$205,187
15,000 - 17,499	633	$10,182,987	$10,250,518	$1,498,622	$6,702,534	$541,948
17,500 - 19,999	495	$9,139,696	$9,236,967	$1,448,074	$6,002,506	$520,540
20,000 - 29,999	728	$16,933,820	$17,098,010	$2,946,130	$11,019,360	$1,056,925
30,000 - 39,999	113	$3,803,727	$3,806,417	$746,848	$2,433,223	$266,889
40,000 - 49,999	35	$1,578,587	$1,540,886	$377,232	$953,546	$112,729
50,000 - 99,999	40	$2,691,493	$2,727,410	$741,218	$1,691,099	$218,512
100,000 AND OVER	6	$692,436	$718,624	$292,511	$374,565	$50,981
TOTAL	8,465	$86,047,346	$83,356,189	$12,442,101	$56,687,087	$4,333,188

ROCHESTER

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
GROSS LOSS	97	$315,380	$570,379-	$53,841	$0	$39
$ 0 - $ 499	2,609	$1,300,431	$408,843	$34,291	$377,595	$6,342
500 - 999	1,482	$1,784,829	$1,115,810	$53,108	$993,892	$9,795
1,000 - 1,999	3,336	$6,448,592	$5,048,201	$257,193	$4,310,098	$57,253
2,000 - 2,999	2,960	$8,397,866	$7,343,308	$377,667	$5,993,372	$113,554
3,000 - 3,999	2,491	$9,532,197	$8,648,677	$569,882	$6,892,786	$173,826
4,000 - 4,999	2,039	$10,120,479	$9,154,085	$719,633	$7,146,323	$231,282
5,000 - 5,999	2,039	$12,215,034	$11,202,721	$1,036,432	$8,739,272	$367,650
6,000 - 6,999	1,877	$12,931,184	$12,185,759	$1,241,215	$9,395,463	$476,597
7,000 - 7,999	1,898	$14,645,462	$14,236,665	$1,564,271	$10,774,412	$603,350
8,000 - 8,999	1,831	$15,846,486	$15,521,734	$1,852,582	$11,588,924	$702,387
9,000 - 9,999	1,662	$16,194,086	$15,781,114	$1,947,651	$11,536,800	$738,053
10,000 - 10,999	1,581	$16,792,325	$16,592,702	$2,132,022	$11,731,418	$782,082
11,000 - 11,999	2,189	$26,097,829	$25,682,013	$3,474,657	$17,876,739	$1,264,300
12,000 - 12,999	622	$8,004,250	$7,931,784	$1,104,616	$5,407,836	$395,382
13,000 - 13,999	1,223	$16,588,076	$16,511,516	$2,348,277	$11,231,730	$845,475
14,000 - 14,999	1,001	$14,650,472	$14,499,447	$2,098,394	$9,700,023	$751,710
15,000 - 17,499	2,117	$34,636,424	$34,296,450	$5,139,400	$22,456,349	$1,820,370
17,500 - 19,999	1,741	$32,830,518	$32,565,437	$5,098,734	$21,027,661	$1,811,274
20,000 - 29,999	3,256	$77,706,969	$77,841,056	$13,066,879	$49,906,166	$4,803,483
30,000 - 39,999	771	$26,190,709	$26,266,177	$5,068,807	$16,580,991	$1,813,996
40,000 - 49,999	335	$14,800,264	$14,864,256	$3,180,338	$8,987,735	$1,050,451
50,000 - 99,999	694	$44,846,058	$45,011,842	$11,870,774	$26,211,663	$3,318,336
100,000 AND OVER	45	$6,826,358	$7,074,653	$2,150,110	$3,933,789	$556,398
TOTAL	39,896	$429,702,278	$419,764,250	$66,440,774	$282,801,037	$22,693,384

1977 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

TABLE 37

DISTRIBUTION BY SIZE OF MINNESOTA GROSS INCOME FOR ALL RETURNS

ROSEVILLE

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
GROSS LOSS	21	$27,376	$439,495-	$9,019	$0	$288
$ 0 - $ 499	1,190	$415,263	$167,725	$10,987	$156,439	$2,270
500 - 999	687	$713,469	$511,895	$25,343	$451,684	$4,063
1,000 - 1,999	1,433	$2,598,752	$2,141,886	$112,729	$1,862,706	$24,155
2,000 - 2,999	1,260	$3,495,907	$3,126,538	$176,439	$2,583,679	$53,870
3,000 - 3,999	1,049	$4,132,341	$3,640,713	$257,454	$2,905,636	$85,271
4,000 - 4,999	788	$3,802,805	$3,541,292	$267,797	$2,809,988	$99,943
5,000 - 5,999	696	$4,032,284	$3,807,283	$341,515	$2,962,622	$127,908
6,000 - 6,999	681	$4,521,018	$4,429,886	$440,399	$3,416,538	$175,149
7,000 - 7,999	632	$4,833,144	$4,742,031	$517,809	$3,600,692	$207,213
8,000 - 8,999	653	$5,608,441	$5,539,924	$657,366	$4,191,800	$260,025
9,000 - 9,999	567	$5,564,198	$5,385,694	$690,448	$4,025,418	$266,340
10,000 - 10,999	539	$5,724,546	$5,662,279	$738,861	$4,090,480	$280,507
11,000 - 11,999	720	$8,521,424	$8,468,322	$1,175,918	$6,020,350	$440,260
12,000 - 12,999	244	$3,130,735	$3,107,409	$442,356	$2,142,975	$159,162
13,000 - 13,999	478	$6,510,441	$6,450,958	$948,370	$4,431,145	$340,371
14,000 - 14,999	483	$7,038,464	$7,018,472	$1,076,279	$4,826,072	$386,036
15,000 - 17,499	1,149	$18,697,762	$18,659,544	$2,881,405	$12,228,538	$998,828
17,500 - 19,999	972	$18,083,636	$18,186,228	$2,862,217	$11,699,186	$1,010,995
20,000 - 29,999	2,242	$53,118,679	$53,584,028	$9,176,104	$34,410,488	$3,326,261
30,000 - 39,999	582	$19,615,026	$19,789,580	$3,820,039	$12,480,557	$1,363,043
40,000 - 49,999	181	$7,922,771	$8,012,932	$1,706,376	$5,026,758	$592,307
50,000 - 99,999	711	$13,370,596	$13,622,871	$3,647,631	$8,205,868	$1,045,561
100,000 AND OVER	44	$7,652,931	$7,993,901	$2,441,212	$4,424,342	$606,586
TOTAL	17,500	$209,132,009	$207,591,411	$34,424,073	$138,953,961	$11,856,411

ST. CLOUD

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
GROSS LOSS	57	$ 139,606	$ 270,267-	$ 17,136	$ 0	$ 34
$ 0 - 499	1,665	780,171	250,948	31,519	227,154	3,016
500 - 999	1,048	1,210,204	786,421	31,724	696,885	5,786
1,000 - 1,999	2,159	4,094,783	3,251,175	146,411	2,761,094	28,322
2,000 - 2,999	2,104	5,914,264	5,234,758	281,210	4,250,102	74,093
3,000 - 3,999	1,715	6,353,804	5,997,153	377,705	4,704,029	106,037
4,000 - 4,999	1,395	6,488,864	6,248,919	465,482	4,897,995	145,132
5,000 - 5,999	1,240	6,982,312	6,822,882	594,028	5,292,011	213,746
6,000 - 6,999	1,274	8,434,832	8,266,300	819,091	6,365,978	309,206
7,000 - 7,999	1,023	7,716,026	7,645,480	813,253	5,679,112	306,471
8,000 - 8,999	872	7,574,478	7,405,181	869,986	5,413,502	317,401
9,000 - 9,999	883	8,451,403	8,391,835	1,022,993	5,986,820	371,735
10,000 - 10,999	819	8,582,727	8,606,521	1,049,417	6,049,194	393,268
11,000 - 11,999	1,136	13,382,241	13,330,396	1,727,319	9,099,788	622,741
12,000 - 12,999	407	5,199,019	5,191,112	696,137	3,537,644	252,208
13,000 - 13,999	679	9,152,323	9,148,650	1,255,374	6,131,880	450,455
14,000 - 14,999	571	8,272,710	8,278,428	1,143,966	5,532,562	421,784
15,000 - 17,499	1,181	19,028,676	19,117,385	2,700,812	12,644,781	1,010,532
17,500 - 19,999	770	14,379,255	14,392,208	2,108,484	9,319,281	797,079
20,000 - 29,999	1,177	27,527,639	27,689,874	4,540,737	17,754,091	1,691,849
30,000 - 39,999	226	7,724,019	7,708,787	1,524,579	4,831,048	528,669
40,000 - 49,999	108	4,788,237	4,782,202	1,059,918	3,009,952	355,475
50,000 - 99,999	177	11,868,328	11,896,595	3,264,648	6,904,082	873,493
100,000 AND OVER	47	6,692,273	6,845,388	2,170,872	3,738,114	525,076
TOTAL	22,733	$200,738,194	$197,288,598	$28,712,801	$134,827,099	$9,803,608

1977 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

TABLE 37

DISTRIBUTION BY SIZE OF MINNESOTA GROSS INCOME FOR ALL RETURNS

ST. LOUIS PARK

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
GROSS LOSS	52	$72,581	$1,884,607-	$32,390	$0	$333
$ 0 - $ 499	1,436	$543,973	$210,797	$35,602	$189,384	$2,362
500 - 999	925	$1,049,829	$688,081	$30,905	$600,917	$5,831
1,000 - 1,999	2,005	$3,769,414	$3,035,459	$147,502	$2,554,699	$34,824
2,000 - 2,999	1,845	$5,209,421	$4,600,085	$266,351	$3,710,587	$73,021
3,000 - 3,999	1,607	$6,051,761	$5,578,948	$333,881	$4,374,492	$116,197
4,000 - 4,999	1,368	$6,530,171	$6,136,677	$457,960	$4,729,087	$161,000
5,000 - 5,999	1,177	$6,705,287	$6,454,898	$566,354	$4,889,805	$206,628
6,000 - 6,999	1,152	$7,711,649	$7,491,188	$751,936	$5,721,809	$297,239
7,000 - 7,999	1,199	$9,080,213	$9,008,352	$980,200	$6,779,224	$382,727
8,000 - 8,999	1,176	$10,060,152	$9,980,922	$1,158,864	$7,434,751	$456,452
9,000 - 9,999	1,154	$11,006,279	$10,969,640	$1,368,001	$7,958,509	$511,587
10,000 - 10,999	1,053	$11,118,784	$11,010,301	$1,439,667	$7,869,509	$534,282
11,000 - 11,999	1,357	$16,000,807	$15,953,823	$2,203,252	$10,951,329	$774,747
12,000 - 12,999	425	$5,435,906	$5,416,006	$768,991	$3,662,724	$268,124
13,000 - 13,999	806	$10,859,178	$10,882,076	$1,528,228	$7,206,250	$537,317
14,000 - 14,999	811	$11,719,970	$11,748,913	$1,758,728	$7,576,760	$577,708
15,000 - 17,499	1,803	$29,216,333	$29,211,561	$4,424,980	$18,786,299	$1,508,931
17,500 - 19,999	1,331	$24,792,434	$24,875,907	$4,017,152	$15,909,686	$1,373,265
20,000 - 29,999	2,264	$53,521,276	$53,792,581	$9,311,890	$34,237,794	$3,296,051
30,000 - 39,999	465	$15,778,948	$15,876,363	$3,263,160	$9,716,829	$1,057,706
40,000 - 49,999	203	$8,997,795	$8,974,344	$2,050,906	$5,472,299	$644,559
50,000 - 99,999	315	$20,910,442	$21,129,752	$5,976,613	$11,984,362	$1,518,846
100,000 AND OVER	104	$16,551,119	$16,949,377	$6,306,019	$8,390,489	$1,181,395
TOTAL	26,033	$292,693,722	$289,976,051	$49,179,532	$190,707,594	$15,521,129

ST. PAUL

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
GROSS LOSS	337	$1,002,465	$1,857,863-	$126,127	$0	$1,277
$ 0 - $ 499	11,032	$5,559,650	$1,645,662	$268,611	$1,457,458	$24,517
500 - 999	6,825	$8,033,980	$5,115,588	$295,706	$4,447,700	$41,293
1,000 - 1,999	14,495	$27,800,661	$21,789,245	$1,257,128	$18,144,012	$206,751
2,000 - 2,999	14,111	$40,026,510	$35,161,215	$1,990,349	$27,751,646	$468,111
3,000 - 3,999	12,490	$47,694,599	$43,475,473	$2,829,649	$33,396,798	$752,421
4,000 - 4,999	10,182	$48,770,044	$45,681,320	$3,577,038	$35,031,911	$1,027,638
5,000 - 5,999	8,908	$51,112,414	$48,880,150	$4,541,045	$37,096,431	$1,460,833
6,000 - 6,999	8,477	$56,343,200	$55,071,177	$5,692,862	$41,712,630	$2,032,411
7,000 - 7,999	8,588	$65,081,285	$64,470,904	$7,226,153	$48,547,229	$2,657,147
8,000 - 8,999	8,493	$72,312,884	$72,089,885	$8,632,892	$53,419,350	$3,189,067
9,000 - 9,999	7,766	$73,673,769	$73,777,211	$9,420,007	$54,151,257	$3,466,419
10,000 - 10,999	7,286	$76,153,005	$76,428,811	$10,250,113	$55,015,375	$3,718,811
11,000 - 11,999	10,020	$117,296,921	$117,580,927	$16,470,076	$82,525,786	$5,854,545
12,000 - 12,999	3,084	$39,015,683	$39,313,314	$5,680,115	$27,125,512	$1,997,341
13,000 - 13,999	5,851	$78,552,836	$78,966,071	$11,548,591	$53,938,317	$4,077,456
14,000 - 14,999	5,527	$79,634,160	$80,135,976	$11,949,185	$54,138,268	$4,226,207
15,000 - 17,499	11,980	$192,941,153	$194,098,618	$29,890,991	$128,855,394	$10,534,452
17,500 - 19,999	8,706	$161,874,040	$162,472,608	$26,329,793	$106,216,906	$9,239,173
20,000 - 29,999	12,342	$287,729,241	$289,840,601	$50,841,281	$186,126,817	$17,887,697
30,000 - 39,999	2,194	$73,982,869	$74,483,497	$15,087,912	$46,170,596	$5,016,917
40,000 - 49,999	872	$38,484,685	$38,638,122	$8,734,211	$23,114,515	$2,716,330
50,000 - 99,999	1,243	$83,946,108	$84,541,940	$22,961,559	$47,647,882	$6,057,201
100,000 AND OVER	419	$70,765,890	$72,084,532	$25,755,271	$34,584,851	$4,776,473
TOTAL	181,228	$1,797,788,052	$1,775,742,847	$281,356,665	$1,200,620,641	$91,430,489

1977 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

TABLE 37

DISTRIBUTION BY SIZE OF MINNESOTA GROSS INCOME FOR ALL RETURNS

SHOREVIEW

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
GROSS LOSS	12	$89,844	$44,212-	$5,165	$0	$8
$ 0 - $ 499	446	$178,960	$53,608	$5,722	$50,424	$610
500 - 999	216	$215,303	$162,913	$12,009	$148,396	$1,506
1,000 - 1,999	404	$708,021	$605,210	$28,492	$526,243	$12,368
2,000 - 2,999	326	$931,654	$818,299	$46,451	$679,113	$14,997
3,000 - 3,999	269	$1,031,848	$936,287	$72,134	$740,250	$21,610
4,000 - 4,999	228	$1,090,869	$1,032,459	$86,168	$824,570	$30,426
5,000 - 5,999	222	$1,244,851	$1,217,942	$108,641	$968,789	$44,369
6,000 - 6,999	216	$1,428,116	$1,404,493	$143,838	$1,090,515	$55,971
7,000 - 7,999	193	$1,493,854	$1,452,709	$162,920	$1,121,018	$64,694
8,000 - 8,999	226	$1,931,851	$1,915,924	$231,374	$1,446,160	$92,039
9,000 - 9,999	198	$1,866,485	$1,883,182	$229,742	$1,414,510	$94,325
10,000 - 10,999	211	$2,271,675	$2,212,954	$297,083	$1,629,519	$113,914
11,000 - 11,999	251	$2,974,812	$2,949,391	$411,644	$2,070,785	$149,745
12,000 - 12,999	78	$972,566	$994,262	$165,170	$668,117	$49,200
13,000 - 13,999	195	$2,636,561	$2,623,576	$388,406	$1,764,565	$132,696
14,000 - 14,999	219	$3,174,697	$3,174,112	$472,907	$2,085,634	$161,229
15,000 - 17,499	504	$8,180,833	$8,167,083	$1,244,955	$5,199,889	$416,235
17,500 - 19,999	433	$8,055,428	$8,105,061	$1,289,910	$5,050,402	$428,445
20,000 - 29,999	916	$21,627,281	$21,862,767	$3,645,154	$13,739,702	$1,309,064
30,000 - 39,999	193	$6,487,802	$6,536,058	$1,179,558	$4,113,631	$446,308
40,000 - 49,999	47	$2,093,610	$2,108,638	$432,658	$1,332,932	$158,437
50,000 - 99,999	57	$3,617,607	$3,694,667	$1,064,640	$2,165,202	$272,548
100,000 AND OVER	7	$838,282	$933,907	$389,410	$384,016	$54,186
TOTAL	6,067	$75,142,810	$74,850,502	$12,114,151	$49,214,382	$4,124,932

SOUTH ST. PAUL

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
GROSS LOSS	16	$114,659	$158,499-	$4,343	$0	$28
$ 0 - $ 499	950	$352,067	$150,726	$13,066	$136,722	$2,532
500 - 999	624	$604,086	$467,013	$18,052	$409,501	$3,162
1,000 - 1,999	1,226	$2,142,835	$1,827,580	$89,439	$1,567,361	$19,747
2,000 - 2,999	1,097	$2,923,227	$2,723,480	$153,557	$2,198,571	$42,463
3,000 - 3,999	906	$3,290,106	$3,147,935	$200,169	$2,454,716	$61,105
4,000 - 4,999	716	$3,265,286	$3,214,864	$245,515	$2,487,384	$78,716
5,000 - 5,999	629	$3,504,849	$3,450,469	$310,913	$2,652,223	$109,173
6,000 - 6,999	620	$4,087,074	$4,029,360	$407,424	$3,071,234	$153,378
7,000 - 7,999	617	$4,629,012	$4,627,799	$509,231	$3,535,432	$199,692
8,000 - 8,999	602	$5,110,514	$5,111,930	$640,053	$3,787,551	$228,074
9,000 - 9,999	562	$5,345,788	$5,334,640	$677,098	$3,930,062	$251,307
10,000 - 10,999	525	$5,496,437	$5,512,574	$721,287	$4,001,114	$271,930
11,000 - 11,999	752	$8,837,467	$8,830,942	$1,219,252	$6,211,873	$438,976
12,000 - 12,999	220	$2,784,861	$2,806,317	$403,904	$1,906,898	$139,501
13,000 - 13,999	453	$6,049,316	$6,114,048	$868,035	$4,144,007	$309,082
14,000 - 14,999	447	$6,445,363	$6,489,187	$953,844	$4,324,351	$333,345
15,000 - 17,499	993	$16,006,911	$16,128,324	$2,446,741	$10,677,196	$868,521
17,500 - 19,999	731	$13,484,653	$13,675,248	$2,149,716	$8,954,787	$773,251
20,000 - 29,999	1,095	$24,927,574	$25,344,463	$4,264,492	$16,514,962	$1,574,317
30,000 - 39,999	137	$4,532,305	$4,613,599	$921,543	$2,953,081	$322,142
40,000 - 49,999	40	$1,784,266	$1,808,806	$384,500	$1,126,974	$127,660
50,000 - 99,999	55	$3,517,273	$3,595,487	$1,001,444	$2,038,722	$249,668
100,000 AND OVER	12	$1,836,444	$1,848,916	$676,043	$996,037	$139,131
TOTAL	14,025	$131,072,373	$130,853,707	$19,279,661	$90,080,759	$6,696,903

1977 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

TABLE 37

DISTRIBUTION BY SIZE OF MINNESOTA GROSS INCOME FOR ALL RETURNS

STILLWATER

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
GROSS LOSS	24	$57,958	$114,906-	$6,059	$0	$0
$ 0 - $ 499	708	$396,334	$90,865	$8,370	$85,050	$914
500 - 999	351	$389,651	$263,024	$10,107	$235,481	$2,349
1,000 - 1,999	732	$1,357,944	$1,097,265	$57,503	$927,219	$11,651
2,000 - 2,999	628	$1,759,961	$1,563,350	$79,780	$1,258,278	$23,901
3,000 - 3,999	540	$2,135,041	$1,883,606	$118,535	$1,463,308	$38,444
4,000 - 4,999	452	$2,141,336	$2,020,925	$144,359	$1,579,572	$52,323
5,000 - 5,999	373	$2,148,786	$2,046,007	$184,146	$1,592,005	$67,962
6,000 - 6,999	307	$2,093,618	$1,994,780	$196,820	$1,527,104	$79,351
7,000 - 7,999	316	$2,389,092	$2,363,031	$268,105	$1,788,335	$99,054
8,000 - 8,999	293	$2,509,536	$2,480,743	$284,994	$1,833,493	$115,247
9,000 - 9,999	249	$2,394,230	$2,357,438	$293,549	$1,659,686	$104,436
10,000 - 10,999	245	$2,637,613	$2,569,806	$344,677	$1,840,885	$123,380
11,000 - 11,999	358	$4,261,772	$4,212,719	$561,988	$2,912,987	$205,015
12,000 - 12,999	113	$1,458,289	$1,441,656	$211,958	$957,073	$70,548
13,000 - 13,999	246	$3,323,518	$3,321,189	$470,017	$2,232,513	$166,309
14,000 - 14,999	267	$3,911,443	$3,874,125	$548,574	$2,577,063	$200,150
15,000 - 17,499	605	$9,861,180	$9,837,466	$1,463,327	$6,251,879	$497,512
17,500 - 19,999	614	$11,386,168	$11,473,740	$1,790,747	$7,344,450	$638,559
20,000 - 29,999	956	$22,314,817	$22,513,291	$3,627,946	$14,223,495	$1,346,581
30,000 - 39,999	187	$6,254,983	$6,356,327	$1,151,198	$3,918,941	$425,196
40,000 - 49,999	69	$2,959,778	$3,037,210	$661,885	$1,867,543	$219,963
50,000 - 99,999	68	$4,326,698	$4,433,348	$1,053,450	$2,689,234	$341,006
100,000 AND OVER	16	$2,208,946	$2,289,696	$828,989	$1,133,504	$162,639
TOTAL	8,717	$94,678,692	$93,521,607	$14,367,083	$61,899,098	$4,992,487

VIRGINIA

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
GROSS LOSS	18	$33,350	$139,045-	$7,902	$0	$0
$ 0 - $ 499	467	$166,086	$79,993	$3,423	$75,383	$2,602
500 - 999	326	$396,527	$244,107	$9,650	$217,481	$2,219
1,000 - 1,999	604	$1,100,090	$890,460	$32,753	$782,098	$8,989
2,000 - 2,999	549	$1,524,353	$1,362,984	$74,454	$1,100,572	$20,542
3,000 - 3,999	498	$1,852,583	$1,745,626	$108,109	$1,352,875	$34,298
4,000 - 4,999	371	$1,720,753	$1,660,566	$137,583	$1,270,208	$41,326
5,000 - 5,999	338	$1,926,504	$1,855,131	$166,364	$1,448,682	$59,159
6,000 - 6,999	276	$1,814,368	$1,785,604	$178,019	$1,384,938	$67,847
7,000 - 7,999	264	$1,963,236	$1,980,809	$234,038	$1,489,532	$81,978
8,000 - 8,999	267	$2,299,525	$2,260,633	$291,360	$1,660,526	$99,401
9,000 - 9,999	233	$2,237,607	$2,212,507	$305,039	$1,604,027	$101,012
10,000 - 10,999	292	$3,042,528	$3,066,154	$439,808	$2,214,003	$148,434
11,000 - 11,999	414	$4,806,452	$4,863,523	$716,380	$3,446,003	$241,665
12,000 - 12,999	130	$1,631,441	$1,653,914	$244,624	$1,161,503	$84,990
13,000 - 13,999	268	$3,546,573	$3,611,799	$534,061	$2,531,177	$192,431
14,000 - 14,999	218	$3,107,234	$3,163,285	$478,953	$2,240,877	$178,327
15,000 - 17,499	463	$7,396,928	$7,484,211	$1,161,786	$5,146,717	$426,685
17,500 - 19,999	280	$5,178,009	$5,233,363	$864,105	$3,618,631	$324,509
20,000 - 29,999	499	$11,663,305	$11,854,100	$2,100,732	$8,054,577	$796,157
30,000 - 39,999	97	$3,174,213	$3,276,847	$721,488	$2,118,606	$231,248
40,000 - 49,999	39	$1,689,528	$1,723,160	$401,202	$1,118,888	$133,910
50,000 - 99,999	58	$3,875,544	$3,856,501	$1,099,010	$2,329,668	$299,443
100,000 AND OVER	22	$3,700,150	$3,750,442	$1,561,941	$2,106,876	$297,846
TOTAL	6,991	$69,846,887	$69,615,719	$11,872,784	$48,473,848	$3,875,016

1977 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

TABLE 37

DISTRIBUTION BY SIZE OF MINNESOTA GROSS INCOME FOR ALL RETURNS

WEST ST. PAUL

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
GROSS LOSS	18	$31,591	$191,604-	$5,951	$0	$0
$ 0 - $ 499	671	$368,301	$111,492	$11,206	$100,761	$1,222
500 - 999	406	$454,127	$299,573	$14,632	$267,628	$2,376
1,000 - 1,999	912	$1,919,898	$1,384,659	$76,407	$1,157,162	$14,826
2,000 - 2,999	832	$2,439,045	$2,072,753	$97,696	$1,649,376	$30,616
3,000 - 3,999	739	$2,862,109	$2,567,940	$163,106	$1,960,049	$49,502
4,000 - 4,999	582	$2,837,222	$2,613,994	$195,511	$1,992,987	$63,154
5,000 - 5,999	521	$3,007,879	$2,858,946	$251,058	$2,148,537	$88,892
6,000 - 6,999	486	$3,248,507	$3,159,637	$303,749	$2,383,917	$119,528
7,000 - 7,999	519	$3,931,594	$3,895,177	$440,699	$2,896,491	$159,445
8,000 - 8,999	482	$4,144,919	$4,093,646	$498,713	$3,076,917	$188,982
9,000 - 9,999	465	$4,402,604	$4,420,772	$569,227	$3,236,970	$209,578
10,000 - 10,999	471	$4,908,924	$4,949,719	$673,043	$3,604,224	$247,554
11,000 - 11,999	563	$6,566,528	$6,604,105	$901,251	$4,699,744	$338,137
12,000 - 12,999	191	$2,443,476	$2,436,725	$355,320	$1,689,874	$125,003
13,000 - 13,999	362	$4,889,335	$4,881,852	$739,768	$3,400,658	$262,118
14,000 - 14,999	355	$5,089,965	$5,143,567	$797,725	$3,485,466	$274,081
15,000 - 17,499	800	$12,854,407	$12,960,807	$2,023,565	$8,699,094	$720,375
17,500 - 19,999	588	$10,933,699	$10,978,082	$1,807,099	$7,184,428	$626,020
20,000 - 29,999	1,011	$23,808,725	$23,987,077	$4,169,201	$15,470,292	$1,494,887
30,000 - 39,999	203	$6,817,035	$6,876,667	$1,294,853	$4,403,455	$484,489
40,000 - 49,999	95	$4,177,452	$4,198,531	$979,946	$2,553,079	$298,111
50,000 - 99,999	102	$6,829,435	$6,887,347	$1,781,699	$3,965,188	$505,875
100,000 AND OVER	18	$2,888,453	$2,948,657	$1,067,907	$1,536,571	$214,264
TOTAL	11,392	$121,855,230	$120,331,675	$19,219,332	$81,562,818	$6,519,036

WHITE BEAR LAKE

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
GROSS LOSS	22	$ 122,863	$ 390,948-	$ 6,962	$ 0	$ 1,701
$ 0 - 499	1,178	388,408	155,676	11,962	143,711	2,428
500 - 999	569	654,783	429,171	24,612	381,274	5,480
1,000 - 1,999	1,120	1,873,774	1,660,832	79,456	1,453,294	19,567
2,000 - 2,999	1,007	2,665,272	2,481,193	142,608	2,060,953	41,950
3,000 - 3,999	873	3,193,821	3,034,006	228,470	2,439,004	67,296
4,000 - 4,999	693	3,262,273	3,112,645	257,307	2,472,734	93,169
5,000 - 5,999	565	3,146,998	3,086,697	275,312	2,463,928	108,372
6,000 - 6,999	544	3,639,675	3,529,427	362,201	2,723,073	140,056
7,000 - 7,999	512	3,848,525	3,839,586	421,941	2,947,276	166,987
8,000 - 8,999	489	4,207,835	4,150,254	491,440	3,092,496	187,893
9,000 - 9,999	454	4,279,489	4,303,022	543,181	3,171,131	205,407
10,000 - 10,999	468	4,972,010	4,907,642	617,326	3,602,337	246,998
11,000 - 11,999	614	7,285,381	7,213,949	972,430	5,020,482	353,576
12,000 - 12,999	182	2,320,782	2,319,764	327,985	1,558,162	113,029
13,000 - 13,999	414	5,575,482	5,593,828	774,528	3,750,886	279,539
14,000 - 14,999	376	5,486,547	5,454,888	747,640	3,553,981	270,844
15,000 - 17,499	992	16,344,354	16,102,061	2,397,842	10,464,606	841,537
17,500 - 19,999	828	15,337,223	15,492,477	2,312,960	9,921,424	843,254
20,000 - 29,999	1,833	43,204,945	43,763,809	7,150,948	27,975,278	2,680,055
30,000 - 39,999	380	12,840,001	12,911,078	2,467,113	8,227,130	902,528
40,000 - 49,999	122	5,509,256	5,378,907	1,199,300	3,321,003	391,145
50,000 - 99,999	147	9,498,920	9,756,649	2,562,119	5,729,847	734,343
100,000 AND OVER	46	8,467,605	9,365,112	3,063,052	4,935,276	649,877
TOTAL	14,428	$168,120,222	$168,042,673	$27,438,695	$111,409,286	$9,347,030

1977 MINNESOTA INDIVIDUAL INCOME TAX RETURNS

TABLE 37

DISTRIBUTION BY SIZE OF MINNESOTA GROSS INCOME FOR ALL RETURNS

WILLMAR

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
GROSS LOSS	30	$57,043	$171,741-	$4,740	$0	$0
$ 0 - $ 499	587	$211,771	$92,911	$4,045	$85,195	$966
500 - 999	350	$365,851	$259,726	$10,311	$234,792	$2,108
1,000 - 1,999	853	$1,563,209	$1,271,157	$56,101	$1,092,118	$12,213
2,000 - 2,999	802	$2,163,896	$1,997,234	$82,603	$1,610,533	$28,543
3,000 - 3,999	665	$2,480,433	$2,319,977	$132,184	$1,821,230	$44,090
4,000 - 4,999	601	$2,739,632	$2,680,491	$185,309	$2,135,079	$69,030
5,000 - 5,999	525	$2,939,047	$2,890,346	$260,071	$2,243,509	$92,289
6,000 - 6,999	444	$2,929,187	$2,886,536	$261,661	$2,203,489	$108,077
7,000 - 7,999	373	$2,798,491	$2,797,371	$291,569	$2,103,350	$114,876
8,000 - 8,999	360	$3,059,121	$3,059,638	$351,888	$2,228,856	$128,794
9,000 - 9,999	351	$3,329,404	$3,330,564	$407,267	$2,318,530	$140,289
10,000 - 10,999	309	$3,235,568	$3,232,621	$407,857	$2,267,873	$148,959
11,000 - 11,999	421	$4,925,625	$4,942,967	$618,468	$3,377,098	$229,890
12,000 - 12,999	133	$1,677,699	$1,695,335	$210,978	$1,130,539	$79,497
13,000 - 13,999	235	$3,177,672	$3,171,261	$438,470	$2,134,240	$156,304
14,000 - 14,999	210	$3,059,706	$3,047,622	$413,058	$2,020,985	$152,688
15,000 - 17,499	440	$7,150,418	$7,117,712	$1,048,144	$4,656,086	$372,458
17,500 - 19,999	334	$6,260,128	$6,248,775	$904,929	$4,100,924	$354,090
20,000 - 29,999	436	$10,104,326	$10,219,552	$1,684,594	$6,715,196	$650,501
30,000 - 39,999	92	$3,156,403	$3,132,317	$586,001	$2,029,981	$225,188
40,000 - 49,999	62	$2,771,798	$2,795,681	$682,145	$1,694,858	$201,235
50,000 - 99,999	90	$5,908,491	$6,072,480	$1,747,022	$3,562,201	$444,126
100,000 AND OVER	9	$1,142,012	$1,114,355	$420,750	$580,787	$83,224
TOTAL	8,712	$77,206,931	$76,376,629	$11,210,165	$52,347,449	$3,839,438

WINONA

MINNESOTA GROSS INCOME	NUMBER OF FILERS	FEDERAL ADJUSTED GROSS INCOME	MINNESOTA GROSS INCOME	FEDERAL INCOME TAX DEDUCTIONS	TAXABLE INCOME	TAX LIABILITY
GROSS LOSS	54	$57,015	$354,249-	$23,898	$0	$0
$ 0 - $ 499	922	$521,203	$142,757	$16,239	$128,281	$2,332
500 - 999	640	$855,608	$481,071	$24,821	$424,532	$3,394
1,000 - 1,999	1,317	$2,558,322	$1,974,419	$100,007	$1,654,187	$17,412
2,000 - 2,999	1,252	$3,631,161	$3,134,364	$181,197	$2,503,646	$40,274
3,000 - 3,999	1,091	$4,160,227	$3,785,866	$245,621	$2,964,093	$65,508
4,000 - 4,999	906	$4,317,490	$4,060,610	$323,592	$3,150,297	$91,104
5,000 - 5,999	845	$4,786,270	$4,651,959	$423,923	$3,626,448	$145,719
6,000 - 6,999	853	$5,681,978	$5,526,925	$543,659	$4,230,158	$205,545
7,000 - 7,999	703	$5,404,857	$5,273,681	$550,417	$3,979,460	$215,176
8,000 - 8,999	602	$5,162,531	$5,109,488	$587,983	$3,763,183	$218,314
9,000 - 9,999	563	$5,394,430	$5,343,073	$640,999	$3,801,654	$233,338
10,000 - 10,999	537	$5,694,791	$5,634,262	$726,089	$3,983,725	$259,365
11,000 - 11,999	723	$8,557,183	$8,472,653	$1,096,201	$5,883,941	$406,070
12,000 - 12,999	234	$3,025,271	$2,983,820	$401,433	$2,053,724	$146,470
13,000 - 13,999	392	$5,313,025	$5,290,965	$740,229	$3,608,975	$266,190
14,000 - 14,999	355	$5,123,404	$5,136,972	$713,710	$3,493,424	$269,049
15,000 - 17,499	645	$10,497,671	$10,451,021	$1,538,593	$7,018,553	$569,690
17,500 - 19,999	427	$7,959,734	$7,967,322	$1,216,892	$5,314,851	$463,343
20,000 - 29,999	609	$14,407,147	$14,239,572	$2,433,876	$9,268,197	$885,445
30,000 - 39,999	130	$4,529,241	$4,436,421	$884,748	$2,902,627	$321,770
40,000 - 49,999	68	$2,959,895	$2,985,539	$648,456	$1,829,302	$214,761
50,000 - 99,999	83	$5,788,805	$5,721,721	$1,620,311	$3,388,518	$436,299
100,000 AND OVER	19	$2,888,393	$2,968,901	$890,739	$1,539,098	$220,751
TOTAL	13,970	$119,275,652	$115,773,382	$16,573,633	$80,510,874	$5,697,317

Minnesota Department of Revenue
Income Tax Division
Centennial Office Bldg.
St. Paul, Minn. 55145

1977 minnesota
individual income tax

instructions

This year's income tax form has been redesigned to make it less crowded, easier to read and easier to fill out. To give you more space to fill in your information, the section for listing your credits has been moved to the back of the form. And if you itemize deductions, you'll be listing your expenses on a separate form instead of on the back of your income tax form.

If you made payments for child and dependent care, you'll be listing these expenses as a credit instead of as an itemized deduction this year. You may be entitled to this credit even if you were not entitled to the deduction last year, because the amount of income you can earn and still be eligible to get help with these expenses has been greatly increased. You won't need a separate form for this credit. Just follow the instructions in this booklet.

Also this year, the Income Adjusted Homestead Credit Return (Circuit Breaker) has a new name—it's now called the Property Tax Refund Return. And because of changes made in the law, you may get a bigger property tax refund or credit this year.

If you are one of the few people who listed an amount for minimum tax on preference items on line 49 of your 1977 federal return, this year you will have to fill out Schedule M-1MT to determine how much of this amount you must add to your Minnesota tax.

If you have questions about filling out your income tax form, the Department of Revenue has tax assistance people to help you. Feel free to call one of the numbers listed at the right, or come in to one of the offices listed on the inside front cover of this booklet.

For information or assistance, call:

TWIN CITIES AREA

296-3781

DULUTH

723-4617

ELSEWHERE
IN MINNESOTA CALL
TOLL FREE

800-652-9094

WHERE TO GET FORMS . . . .

WHERE TO GET HELP . . . . .

You can get all types of Minnesota Tax Forms and Schedules by writing to:

MINNESOTA INCOME TAX FORMS
ROOM B-20
CENTENNIAL OFFICE BUILDING
ST. PAUL, MINNESOTA 55145

or

YOU CAN PICK UP MOST FORMS

at

BANKS AND POST OFFICES IN MINNESOTA

You can get tax forms and HELP WITH YOUR INCOME TAX QUESTIONS

BY GOING IN PERSON AT THE HOURS SHOWN TO

ONE OF THESE DISTRICT OFFICES OF THE MINNESOTA DEPARTMENT OF REVENUE:

ST. PAUL
395 North Robert Street
Corner of 6th and Robert
Open Mon-Fri, 8 am-4:30 pm

MINNEAPOLIS
15 South 9th Street
Open Mon-Fri, 8 am-4:30 pm

DULUTH
Lonsdale Building, Room 412
300 West Superior Street
Open Mon-Fri, 8 am-4:30 pm

AUSTIN
301 South Main Street
Open Monday, 8 am-4:30 pm

BRAINERD
108 South Sixth Street
Open Mon-Fri, 8 am-4:30 pm

MANKATO
1120 South Avenue
North Mankato
Open Mon-Fri, 8 am-4:30 pm

MARSHALL
Southwest State University
Social Science Bldg. Room 237
Open Monday, 8 am-4:30 pm

MOORHEAD
8th Street & 4th Ave. S.
Townsite Center
Open Monday, 8 am-4:30 pm

WILLMAR
706 South 1st Street
Open Monday, 8 am-4:30 pm

ROCHESTER
322 Elton Hills Drive
Open Mon-Fri, 8 am-4:30 pm

ST. CLOUD
2700 First Street North
Suite 103
Open Mon-Fri, 8 am-4:30 pm

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FORM M-1

minnesota
INDIVIDUAL INCOME TAX RETURN 1977

For January 1 – December 31, 1977, or other tax year beginning ____________, 1977, ending ____________, 197___

Print or Type

Last Name	Your Social Security Number	Spouse's Social Security Number
	First Name (if joint or combined return, give both names and initials)	
Present Home Address (number and street, apartment number, or rural route)		
City, Town or Post Office	State	Zip Code

Laws requiring you to provide information on this form are explained on page 3 of the booklet.

MINNESOTA STATE ELECTIONS CAMPAIGN FUND

If you wish to contribute $1 of your taxes to this fund check one of the boxes below. If filing a joint or combined return, each spouse may check one box. This will not increase your tax or reduce your refund.

Yourself	Spouse	
5 ☐	6 ☐	Independent Republican
7 ☐	8 ☐	Democratic-Farmer-Labor
9 ☐	10 ☐	American Party
11 ☐	12 ☐	General State Campaign Fund
13 ____ No.	14 ____ No.	Minor Party (fill in the numbers from the list on page 5 of the instruction booklet)

Fill in your former name, address or marital status if changed in 1977 and date of change

Check box and fill in name of Minnesota city or town where you lived in 1977 ☐ City ☐ Town

County

Occupation Number ____ Yourself ____ Spouse

CHOOSE YOUR FILING STATUS
(Check one box only)

1 ☐ Single
2 ☐ Married, filing a combined return.
3 ☐ Married, filing joint return or filing separate return and spouse not filing a return.
4 ☐ Married, filing separate returns. Fill in your spouse's social security number above and first name here.

		A Wife Only	B Husband, Joint Return or Single Person
1 Federal adjusted gross income (from line 31 of your Federal Form 1040 or line 10 of your Short Form 1040A)	1		
2 Federal income tax refunds you received in 1977	2		
3 Additions to your federal adjusted gross income	3		
4 Total (add lines 1, 2 and 3)	4		
5 Subtractions from your federal adjusted gross income	5		
6 Minnesota gross income (subtract line 5 from line 4)	6		
7 Federal income tax withheld from you or paid by you in 1977	7		
8 Minnesota adjusted gross income (subtract line 7 from line 6)	8		
9 Total deductions (choose one method only and check the box) ☐ Standard deduction (to determine, see page 8 of the instruction booklet) ☐ Itemized deductions (from line 38 of your Schedule A)	9		
10 Minnesota taxable income (subtract line 9 from line 8)	10		
11 Tax from table on page 17 of the instruction booklet	11		
12 Total (add the amounts in columns A and B, line 11)	12		
13 Credits to reduce your tax (from line 34 on the back of this form)	13		
14 1977 income tax (subtract line 13 from line 12. If line 13 is greater than 12, write NONE)	14		
15 Credits to reduce or refund your tax (from line 40 on the back of this form)	15		
16 If line 14 is greater than line 15, subtract line 15 from line 14 and **PAY THIS AMOUNT** (Make your check or money order out to "Commissioner of Revenue." Write your social security number on your check.)	16		
17 If line 15 is greater than line 14, subtract line 14 from line 15 and fill in **AMOUNT OF REFUND**	17		

18 If you pay estimated tax, fill in the amount of your refund from line 17 that you want credited to your 1978 Estimated Tax, if any 18 ____________

Please Attach Copy 2 of your W-2 Forms Here
(Please Do Not Staple Check)

Mail Return to:
Minnesota
Individual Income Tax
Centennial Office Bldg.
St. Paul, Minn. 55145

TAXPAYER – I declare under the penalties of perjury and criminal liability for willfully making a false return, that this return is to the best of my knowledge and belief, true, correct and complete. I hereby confess judgment to the State of Minnesota for the amount of the tax shown due hereon, to the extent not timely paid. **PREPARER** – This return is to the best of my knowledge and belief, true, correct and complete.

Sign Here

Your signature ____________ Date ____________

Spouse's signature (If joint or combined return, both must sign) ____________

Signature of preparer if not taxpayer ____________ Date ____________ Telephone Number ____________

Address, City, State, Zip Code ____________ Minn. Ident. No. or Soc. Sec. No. ____________

CREDITS TO REDUCE YOUR TAX

Personal and Dependent Credits (check all boxes that apply to you, and fill in the number of months and the amount of each credit)

		Number of Months	Amount
19 ☐ Yourself – $21.	19		
20 ☐ Spouse – $21	20		
21 ☐ 65 or over – Yourself – $21	21		
22 ☐ 65 or over – Spouse – $21	22		
23 ☐ Blind – Yourself – $25	23		
24 ☐ Blind – Spouse – $25	24		
25 ☐ Deaf – Yourself – $25	25		
26 ☐ Deaf – Spouse – $25	26		
27 ☐ Deaf – Dependent – $25 each	27		
28 Dependents – $21 each – List the name and age of each dependent below and fill in the total number of dependents here ☐	28		
29 Total personal and dependent credits (add lines 19 through 28)	29		
30 Credit for income tax paid to other states	30		
31 Feedlot pollution control equipment credit (attach Schedule FPC)	31		
32 Political contribution credit	32		
33 Low income credit (attach Schedule M-1D)	33		
34 Total credits to reduce your tax (add lines 29 through 33). Also fill in this amount on line 13	34		

CREDITS TO REDUCE OR REFUND YOUR TAX

		Amount
35 Minnesota income tax withheld in 1977	35	
36 Property tax refund for renters, senior citizens and disabled persons – (attach Form M-1PR) Homeowners under age 65 who are not disabled cannot use their refund as a credit on this form	36	
37 Total 1977 payments on estimated tax	37	
38 Exempt agricultural electricity credit (attach Schedule EAC)	38	
39 Minnesota child and dependent care credit (to determine, read page 16 of the instruction booklet)	39	
40 Total credits to reduce or refund your tax (add lines 35 through 39). Also fill in this amount on line 15	40	

MINNESOTA RESIDENTS WORKING IN WISCONSIN

Was any of your Minnesota income listed on line 6 derived from wages or compensation for personal services performed in Wisconsin while a Minnesota Resident?

☐ Yes ☐ No If yes, fill in amount(s) of Wisconsin income $______ Yourself $______ Spouse

Schedule A Itemized Deductions 1977

Last Name	First Name(s) and Initial(s)	Your Social Security Number	Spouse's Social Security Number

The kinds of expenses you can deduct, and the limits on how much you can deduct for certain expenses are explained in the section entitled "Deductions" in the instruction booklet.

MEDICAL AND DENTAL EXPENSES

1 Payments for medical care insurance		
2 Medicine and drugs		
3 Doctors, dentists and nurses		
4 Hospital expenses		
5 Other (list) ______		
______		
6 Total (add lines 1 through 5) Fill in here and on line 32		

TAXES

7 Real estate tax ______		
8 Income-Adjusted Homestead Credit Received in 1977 ______		
9 Balance (subtract line 8 from line 7)		
10 Minnesota gas tax (use federal gas tax tables)		
11 Sales tax (use federal sales tax tables)		
12 Minnesota car license (including wheelage tax)		
13 Federal telephone tax		
14 Other (do not include income taxes)		
______		
______		
15 Total (add lines 9 through 14) Fill in here and on line 33		

INTEREST PAYMENTS

16 Interest on home mortgage		
17 Charge account interest		
18 Other (list) ______		
______		
______		
______		
19 Total (add lines 16 through 18) Fill in here and on line 34		

CONTRIBUTIONS

20 Cash contributions (total from receipts, cancelled checks or other records you have)		
21 Other cash contributions (list organizations and amounts)		
______		
______		
22 Contributions other than cash		
23 Political contributions (read page 11 of the instruction booklet)		
24 Total (add lines 20 through 23) Fill in here and on line 35		

CASUALTY OR THEFT LOSS(ES)

25 Loss before reimbursement by insurance		
26 Amount of reimbursement by insurance		
27 Balance (subtract line 26 from line 25) Fill in here and on line 36		

MISCELLANEOUS DEDUCTIONS

28 Union dues		
29 Tax return preparation fee		
30 Other (list) ______		
______		
______		
31 Total (add lines 28 through 30) Fill in here and on line 37		

TOTAL OF ALL ITEMIZED DEDUCTIONS

32 Medical and dental expenses		
33 Taxes		
34 Interest payments		
35 Contributions		
36 Casualty or theft loss(es)		
37 Miscellaneous deductions		
38 Total (add lines 32 through 37) Fill in total here and on line 9 of Form M-1		

Schedule 59 1B

DEDUCTION FOR FEDERAL INCOME TAXES

1977

Read the section entitled Deduction For Federal Income Taxes on page 7 of the income tax instruction booklet to determine if you have to fill out this form.

		(a) Wife Only	(b) Husband, Joint Return or Single Person
1 Federal income tax withheld from you in 1977 (from line 55 of your 1977 federal Form 1040 or line 11b of your short Form 1040A)	1		
2 Excess FICA and RRTA tax withheld from you (from line 59 of your 1977 federal Form 1040)	2		
3 1976 Federal income tax balance due (from line 25 of your 1976 federal Form 1040 or line 22 of your short Form 1040A)	3		
4 1976 federal income tax refund credited to 1977 federal estimated tax (from line 28 of your 1976 federal Form 1040)	4		
5 Payments of your 1976 and 1977 federal estimated tax you made in 1977	5		
6 Federal gas tax credit (from line 60 of your 1976 federal Form 1040)	6		
7 Federal income tax paid for you in 1977 on income from a regulated investment company (from line 61 of your 1977 federal Form 1040)	7		
8 1976 Federal income tax paid when you filed for an extension of time (from line 23d of your 1976 federal Form 1040)	8		
9 Payments in 1977 of federal income taxes owed for other years, or because of audited or amended returns	9		
10 Total (add lines 1 through 9). If you did not pay self-employment tax in 1977, skip lines 11 through 14 and fill in this amount on line 7 of Form [illegible]	10		
11 Payment of your 1976 and 1977 self-employment tax you made during 1977 (to determine, read the instructions below)	11		
12 Subtract line 11 from line 10	12		
13 Multiply line 12 by [illegible]	13		
14 Total (add line 10 and line 13). Also fill in this amount on line 7 of your Form [illegible]	14		

If you paid self-employment tax . . .

A. Divide your 1977 self-employment tax (from line 13 of your 1977 federal Estimated Tax Worksheet) by four. Multiply the result by the number of 1977 federal estimated tax payments you made during 1977.

B. Divide your 1976 self-employment tax (from line 13 of your 1976 federal Estimated Tax Worksheet) by four. Multiply the result by the number of 1976 federal estimated tax payments you made during 1977.

C. If the amount on line 18 of your 1976 federal Schedule SE, Form 1040 is greater than the amount on line 13 of your 1976 federal Estimated Tax Worksheet, subtract line 13 of your worksheet from line 18 of Schedule SE. Add the result to the amount you obtained in steps A and B.

If the amount on line 13 of your 1976 federal Estimated Tax Worksheet is less than the amount on line 18 of your 1976 federal Schedule SE, subtract line 18 of your Schedule SE from line 13 of your worksheet. Subtract the result from the amount you obtained in steps A and B.

D. Fill in the result you obtained in step C on line 11 of this form.

SCHEDULE
M-1D

minnesota 1977

LOW INCOME CREDIT

Print or type

Last Name	First Name(s) and Initial(s)	Your Social Security Number	Spouse's Social Security Number

1 Your tax (and spouse's tax) from line 12 of your Minnesota return, Form M-1 . . . . 1 ____

2 Add together the amounts of the credits on lines 29 through 32 on the back of your Form M-1 and fill in the result here . . . . 2 ____

3 Subtract line 2 from line 1. If line 2 is greater than line 1, you are not entitled to this credit . . . . 3 ____

List your household income on lines 4 through 8.

4 Federal adjusted gross income (from line 31 of your federal Form 1040 or line 10 of your Form 1040A). If you are not filing a federal return, see instructions on the back of this form . . . . . . 4 ____

5 Worker's compensation, unemployment payments and welfare payments . . . . 5 ____

6 Social security payments (include amounts deducted for Medicare) . . . . 6 ____

7 Veterans pension payments, railroad retirement payments (include amounts deducted for Medicare) and all other pension and annuity payments. . . . . 7 ____

8 Nontaxable interest, dividends exclusion, capital gains deductions and any other nontaxable income that you did not include in lines 4 through 7 . . . . 8 ____

9 Total household income (add lines 4 through 8) . . . . 9 ____

If line 9 is less than the amount in the table below, skip lines 10 through 12, and take the amount on line 3 and fill it in on line 13. If line 9 is greater than the amount in the table, fill in lines 10 through 13.

10 Amount of your income reduction (from the table below) . . . . 10 ____

11 Subtract line 10 from line 9 . . . . 11 ____

12 Multiply amount on line 11 by 15% . . . . 12 ____

13 Your low income credit. If line 3 is greater than line 12, subtract line 12 from line 3 and fill in the result here and on line 33 of your Form M-1. If line 12 is greater than line 3, you are not entitled to this credit . . . . . . 13 ____

INCOME REDUCTION TABLE

If you are a SINGLE person and if you have:	the amount to fill in on line 10 is:	If you are a MARRIED couple and if you have:	the amount to fill in on line 10 is:
0 dependents	$4,400	0 dependents	$5,200
1 dependent	$5,200	1 dependent	$6,000
2 dependents	$6,000	2 dependents	$6,700
3 dependents	$6,700	3 dependents	$7,300
4 dependents	$7,300	4 or more dependents	$7,800
5 or more dependents	$7,800		

LOW INCOME CREDIT

ABOUT THIS CREDIT .....

You may be able to eliminate all of your state income tax or you may be able to reduce the amount of tax you have to pay by applying for this credit.

There is no automatic way to tell whether or not you are entitled to this credit. You will have to go through some or all of the steps on the front of this form to find out whether or not you are entitled to this credit.

First, you should be aware that you are not entitled to this credit if you are someone's dependent and they are entitled to take a credit for you on line 28 of their state income tax return. To determine whether or not someone is entitled to take a credit for you as their dependent, use the rules on page 13 of the instruction booklet.

Second, you should be aware that if you are a married couple and you are filing separate income tax returns, only one of you can apply for this credit.

Third, before you fill in this form, make sure you have already filled in lines 1 through 12 on the front of your Minnesota income tax form, and also lines 29 through 32 on the back of the form.

HOW TO APPLY FOR THIS CREDIT .....

Fill in your name and social security number in the spaces at the top of the form. If you are married, also fill in your spouse's name and social security number.

There is a separate instruction for each line of your form. Each instruction is numbered so that it tells you how to fill in the line on the form with the same number.

1 Fill in the amount you listed on line 12 of your Minnesota income tax form. If you are married and you and your spouse are filing separate returns, make sure that you add together the amounts that each of you listed on line 12 of your income tax forms and fill in the total on line 1.

2 Add together the amounts of the credits that you listed on lines 29 through 32 on the back of your income tax form and fill in the total on line 2.

3 Compare the amounts you listed on line 1 and line 2. If the amount on line 1 is greater than the amount on line 2, subtract line 2 from line 1 and fill in the result on line 3.

If the amount on line 2 is greater than the amount on line 1, there is no need for you to apply for this credit, because the total amount of the credits that you listed on lines 29 through 32 is great enough to eliminate all of your Minnesota income tax.

YOUR HOUSEHOLD INCOME .....

Fill in your household income on lines 4 through 8. If you are married, your household income includes income received by both you and your spouse. Your household income is not the same as the income you listed on your Minnesota income tax form.

4 Fill in your federal adjusted gross income on line 4. This is the amount you listed on line 31 of your federal form 1040 or line 10 of your short form 1040A.

If you did not file a federal income tax return, you will need to get a set of instructions for the federal return and go through the process of figuring out what your federal adjusted gross income would have been if you had filed a federal return.

5 Fill in the total amount of worker's compensation payments, unemployment payments, welfare payments received by you in 1977, the total amount of "loss-of-time" insurance payments, and amounts that you contributed to a voluntary strike fund if paid back to you.

6 Fill in the total amount of social security payments and supplemental social security payments you received in 1977, including the amounts deducted for Medicare.

7 Fill in the total amount of veteran's pension payments, railroad retirement payments and the total amount of all other pension and annuity payments you have not already included on line 4.

8 Fill in the total amount of any of the following types of nontaxable income you received in 1977: nontaxable interest you received, dividends exclusion, sick pay exclusions, and capital gains deductions.

Also include separate maintenance payments you received, any money you received that was required to be paid to you by a court order, and the amount of farm loss modification you listed on your Minnesota Schedule M-1F.

You do not have to include any of the following in your household income:

Minnesota income-adjusted homestead credit (circuit breaker) refunds, or senior citizens special property tax (freeze) credit refunds;

federal or state income tax refunds you did not include in your federal adjusted gross income on line 4 of this form;

payments you received for the support of children under age 18 who qualify as your dependents;

the value of gifts and inheritances, amounts paid to you through insurance policies, and the value of actual items you received from government agencies such as food, clothing, food stamps and medical supplies;

scholarships, fellowships, grants for educational purposes, and veterans education benefits; and

amounts paid directly to others by someone else for your care, such as amounts paid by someone to a nurse, nursing home or hospital for your care.

9 Add together the amounts you listed on lines 4 through 8 and fill in the total. This is the amount of your household income.

Next, look at the Income Reduction Table on the bottom of the front of this form. If you listed your marital status as "single" on your income tax form, look at the left half of the table. If you listed your marital status as "married," look at the right half of the table. Read down the left half of the column under your marital status and find the number of dependents you have. Compare the amount that is shown to the right of the number of dependents you have to the amount you listed on line 9.

If the amount you listed on line 9 is less than the amount shown in the table, skip lines 10 through 12 and take the amount on line 3 and fill it in on line 13. This is the amount of your credit.

If the amount on line 9 is greater than the amount shown in the table, you will have to fill in lines 10 through 13 to determine if you are entitled to have your tax reduced by this credit.

10 Fill in on line 10 the amount shown in the table to the right of the number of dependents you have. This is the amount of your income reduction.

11 Subtract the amount you listed on line 10 from the amount you listed on line 9 and fill in the result.

12 Multiply the amount you listed on line 11 by 0.15 and fill in the result.

13 Compare the amount you listed on line 3 with the amount you listed on line 12. If the amount on line 3 is greater than the amount on line 12, subtract line 12 from line 3 and fill in the result. Make sure you also fill in the result on line 33 of your Form M-1 and attach this schedule to your Form M-1. This is the amount of your low income credit.

If the amount you listed on line 12 is greater than the amount you listed on line 3, you are not entitled to this credit.

FORM
M-1PR

1978 MINNESOTA Property Tax Refund Return

Last Name(s)

Your First Name and Initial

Your Social Security Number

Spouse's First Name and Initial

Spouse's Social Security Number

Present Home Address (number and street, apartment number, or rural route)

City, Town or Post Office

State

Zip Code

Check box and fill in name of city or township where you lived in 1978 ☐ City ☐ Township

County

FILING STATUS

Check all boxes that apply to you

1 ☐ Age 65 or Over
2 ☐ Disabled
3 ☐ Homeowner
4 ☐ Renter

If you rented part of your home to other persons or used it for business, check this box and complete worksheet 2 on the back of this form. ☐

STATE ELECTIONS CAMPAIGN FUND

If you, your spouse, or dependents 18 or older did not check any boxes for this fund on another form, you may do so here. For each box checked, $1 from taxes already collected will go into this fund. See page 1 of the instruction booklet. Dependents making the checkoff must sign below.

	Democratic Farmer-Labor	Independent Republican	American Party	General State Campaign Fund	Minor Party
You	7 ☐	10 ☐	13 ☐	16 ☐	19 ____
Spouse	8 ☐	11 ☐	14 ☐	17 ☐	20 ____
Dependents 18 or older	9 ☐	12 ☐	15 ☐	18 ☐	21 ____

(Fill in the number from the list on page 2 of the instruction booklet)

ALL APPLICANTS **List your household income on lines 1 through 5**

1 Federal adjusted gross income (from line 31 of your Federal Form 1040 or line 10 of your Form 1040A. If you are not filing a Federal Return, read page 2 of the instruction booklet) 1

2 Worker's compensation, unemployment payments and welfare payments 2

3 Social security payments (include amounts deducted for Medicare) 3

4 Veterans pension payments, railroad retirement payments (include amounts deducted for Medicare) and all other pension and annuity payments 4

5 Nontaxable interest, dividends exclusion, capital gains deductions and any other nontaxable income that you did not include in lines 1 through 4 5

6 Total household income (add lines 1 through 5) 6

If you want the Department of Revenue to figure your refund, skip lines 7 through 13, sign your return, and attach a copy of your 1979 Real Estate Tax Statement or Form CRP. If you are a renter, senior citizen or disabled and wish to use the amount of your refund as a credit on your income tax return, you must figure your refund.

RENTERS

7 Rent paid for occupancy only (from block E of your Form CRP) 7

8 Multiply the amount on line 7 by 0.22 (22%) 8

9 Your property tax refund from the tables in the instruction booklet 9

HOMEOWNERS

10 Qualifying tax amount from line 1 of your 1979 Real Estate Tax Statement 10

11 Total property tax credit from the tables in the instruction booklet 11

12 State paid homestead credit from line 2 of your 1979 Real Estate Tax Statement 12

13 Your property tax refund (subtract line 12 from line 11) 13

RENTERS — Attach a copy of your Form(s) CRP **HOMEOWNERS — Attach the state copy of your 1979 Real Estate Tax Statement**

APPLICANT — I declare under the penalties of perjury and criminal liability for willfully making a false return, that this return is true, correct and complete, to the best of my knowledge and belief. **PREPARER** — This return is true, correct, and complete, to the best of my knowledge and belief.

Sign Here

Your signature

Telephone Number

Spouse's signature

Signature of preparer if not applicant

Telephone Number

Address, City, State, Zip Code

Minn. Ident. No. or Soc. Sec. No.

WORKSHEET 1 FOR MOBILE HOME OWNERS OR HOMEOWNERS WHO RESIDED IN A RENTAL UNIT DURING 1978

1 Rent paid for occupancy only (from block E of your Form CRP) 1

2 Multiply the amount on line 1 by 0.22 (22%) 2

3 Qualifying tax amount from line 1 of your 1979 Real Estate Tax Statement 3

4 Total (add lines 2 and 3) Also fill in on line 10 on the front of this form 4

WORKSHEET 2 FOR HOMEOWNERS OR RENTERS WHO RENTED PART OF THEIR HOME TO OTHERS OR USED IT FOR BUSINESS

1 Qualifying tax amount from line 1 of your 1979 Real Estate Tax Statement or the amount in block E, Form CRP 1

2 Percent of your home not used for business or not rented to others . . . . 2 %

3 Net qualifying tax amount (multiply line 1 by line 2) Also fill in on line 7 or on line 10 on the front of this form 3

FORM
CRP

Certificate of Rent Paid

TO BE FILLED IN AND SIGNED BY YOUR LANDLORD

(A) Total Rent Paid For Period Rented	(B) Rental Value Of Furnishings	(C) Charges For Utilities Furnished	(D) Charges For Other Furnished Items	(E) Rent Paid For Occupancy Only (Subtract Blocks B, C and D from Block A)
$	$	$	$	$

Owner's or Managing Agent's Name and Home Address Including Zip Code

Owner's or Managing Agent's Telephone Number ____________________

Tenant's Name and Address of Rental Unit Including Zip Code

I certify that the information concerning rent paid for and during 1978 is true, correct and complete to the best of my knowledge and belief.

____________________ ____________
(Signature of Owner or Managing Agent of Rental Unit or Authorized Representative) (Date)

(F) Do you pay real estate tax on this property, or make payments in place of real estate tax? Yes ☐ No ☐

(G) Period Of Time Tenant Rented From You:

From: ____________ 1978 To: ____________ 1978
Mo. Day Mo. Day

(H) Relationship of Tenant to Owner or Managing Agent ____________

Amount of Rent Per Month $____________

Number of Rooms Rented or Square Feet of Space ____________

Number of Occupants ____________

Number of Bedrooms ____________

INSTRUCTIONS TO OWNER OR MANAGING AGENT OF RENTAL UNIT

If property taxes, real estate taxes, or payments in place of real estate taxes are paid on your rental units, state law requires that you give each individual who rented with you at any time from January 1 to December 31, 1978, a completed Form CRP.

If more than one person (except married couples) rented a unit, issue a separate certificate to each person and divide the rent paid equally among them, regardless of how much each actually paid.

If the unit was rented by a married couple, issue a completed Form CRP to one member of the couple only.

If renters move before December 31, they can choose either to have you give them a completed Form CRP when they move, or have you mail it to their forwarding address by February 15, 1979.

The law provides for a penalty of $20 for each willful failure to provide a completed Form CRP to the renter.

Do not issue certificates to dependent children of persons renting from you.

BLOCK A — Fill in the total (or equal share) paid for the rental unit by the applicant during the calendar year. Do not include delinquent payments for prior year(s) or advance payments for future years.

BLOCK B — Fill in the fair rental value (not cost) of any furnishings you provide, such as tables, beds and sofas. Do not include the value of appliances such as stoves, refrigerators, dish washers, air conditioners, garbage disposals or compactors, washers, and dryers.

BLOCK C — Fill in the charges for utilities furnished, such as heat, water, gas, electricity, etc.

BLOCK D — Fill in the charges for other items furnished.

BLOCK E — Add amounts in Blocks B, C and D and subtract the total from the amount in Block A. Fill in the result in Block E.

BLOCKS F, G AND H — Fill in all information requested.

Before you begin....

The first three pages of this booklet contain general information you may need to know about filing a Minnesota income tax return. This section of the booklet also contains special information for nonresidents, residents of North Dakota and Wisconsin working in Minnesota, part-year residents, members of the Armed Forces and people filing returns on behalf of deceased persons.

WHO MUST FILE A RETURN

Whether you must file a Minnesota income tax return depends on the amount of gross income you received in 1977 and whether you are single, married, 65 or over or blind.

If You Are A Single Person

- You must file a return if you had a gross income over $1,000.
- If you are blind or age 65 or over, you must file a return if you had a gross income over $1,800.
- If you are blind and age 65 or over, you must file a return if you had a gross income over $2,400.

If You Are A Married Couple

- You must file a return if both spouses had a combined gross income over $1,800.
- If one spouse is 65 or over or blind, you must file a return if you had a combined gross income over $2,400.
- If both spouses are 65 or over, or if one spouse is 65 or over and the other is blind, you must file a return if you had a combined gross income over $2,800.
- If both spouses are blind, you must file a return if you had a combined gross income over $2,900.
- If both spouses are age 65 or over and one is blind, or if one spouse is 65 or over and both are blind, you must file a return if you had a combined gross income over $3,300.
- If both spouses are age 65 or over and both are blind, you must file a return if you had a combined gross income over $3,600.

Even if your gross income is less than the amounts listed above for your category, if your employer withheld taxes from your wages you must file a Minnesota return if you wish to get a refund of those taxes.

If you were a nonresident of Minnesota or a part-year resident of Minnesota in 1977, even if your gross income is less than the amounts listed above for your category, you may have to file a Minnesota return. To determine whether you must file a Minnesota return, you will have to go through the process of filling out a Minnesota income tax form. If the amount of tax that you listed on line 12 of your form is more than the amount of your personal and dependent credits that you listed on line 29 on the back of your form, you must file a Minnesota return.

Your Gross Income. To determine the amount of your gross income to see if you meet the filing requirements listed above, add together all income you received in 1977 in the form of money, property, and services except:

> social security benefits, Minnesota unemployment compensation, veterans and railroad retirement pensions, disability benefits, all types of income listed in the section entitled Subtractions From Your Federal Adjusted Gross Income on page 7 of this booklet, and any other types of income which the law says cannot be taxed.

Do not subtract any expenses when you are determining your gross income.

Declaration Of Estimated Tax. If your gross income is greater than the amount listed above for your category and you

(1) expect to receive more than $500 of income that does not have income tax withheld from it by the withholding tax method, and you

(2) expect to pay $50 or more in taxes on this income you must file a Declaration of Estimated Tax, Form M-14.

If you are a farmer, you may file a declaration by January 15, 1979 and pay your estimated tax in full at that time, or you may file an income tax return by March 1, 1979 and pay the full amount of your income tax at that time. You are considered to be a farmer if at least two-thirds of your gross income is earned from farming.

WHEN TO FILE YOUR RETURN

Your Minnesota income tax return must be postmarked or delivered in person to the Department of Revenue no later than April 17, 1978 if you are a calendar year taxpayer. If you figure your taxes for the period from January 1 through December 31, you are a calendar year taxpayer. If you figure your taxes for a period between any other dates, you are a fiscal year taxpayer. If you use a fiscal year, your income tax return is due no later than the 15th day of the fourth month after the end of your fiscal year.

Extension of Time to File. If you have received an extension of time from the Internal Revenue Service (IRS) to file your federal income tax return, you need not apply to the Minnesota Department of Revenue to obtain an extension of time to file your Minnesota income tax return. Just attach a copy of the federal extension to your Minnesota return and file your Minnesota return within the time given to you by your federal extension.

If you do not apply for an extension of time to file your federal return but wish to apply for an extension of time to file your Minnesota return, file Form M-522E with the Minnesota Department of Revenue no later than the date your Minnesota return is normally due.

You do not have to make a payment of your Minnesota tax at the time you file with the Department of Revenue for an extension of time to file your Minnesota return. However, if you do not pay your Minnesota tax at the time you file for an extension of time, you will have to pay interest at the rate of eight percent per year for the period from the date your return is normally due until you pay the tax you owe.

If you are a Minnesota resident who lived outside the United States for more than 90 consecutive days, you are automatically given an extension of time to file your Minnesota return until six months after the date you return to the United States. However, you will have to pay interest on the tax you owe at the rate of eight percent per year for the period from the date your return is normally due until you pay your tax. When you file your return, attach a letter giving the dates you lived outside the United States.

Armed Forces Personnel. If you are on active duty in the armed forces of the United States and if your military service makes it difficult or impossible for you to file your Minnesota return, you do not have to file your Minnesota return and pay your tax until six months after you complete your military service. When you file your return, attach a letter giving the dates of your military service. However, if you are the husband or wife of a person serving on active duty in the armed forces, you must file your return and pay your tax on the date it is normally due unless you file a joint or combined return.

NONRESIDENTS OF MINNESOTA

If you were a nonresident of Minnesota for the full year in 1977 and if during that time you received enough income from the sources described below to meet the filing requirements listed on page 1 of this booklet, you must file a Minnesota income tax return:

(1) Wages, salaries, tips, fees, commissions, bonuses or similar earnings for work done in Minnesota. (The rules for North Dakota and Wisconsin residents are described below.)

(2) Rents and royalties received from land, buildings, machinery or other tangible property in Minnesota.

(3) Gains from the sale or other disposition of land, buildings, machinery or other tangible property in Minnesota.

(4) Income from a business or profession that is conducted partly or entirely in Minnesota.

Follow the instructions in this booklet for completing and filing your Minnesota return as if you were a Minnesota resident for the full year. This means that you must fill in on line 1 of your form the total amount of your federal adjusted gross income that you listed on your federal return, regardless of where you earned the income. However, only your Minnesota income will be included in figuring your tax because by following the instructions for line 5 of your form you will subtract income from sources outside Minnesota.

If you are a married couple and if one spouse was a nonresident of Minnesota, you cannot file a combined return.

You have the choice of itemizing your deductions or of taking the standard deduction. However, if you decide to itemize your deductions, you may not be able to take the full amount of certain deductions on your form. To determine how much you can deduct, see the section entitled Limit On Deductions on page 9 of this booklet.

North Dakota And Wisconsin Residents Working In Minnesota

If you were a resident of North Dakota or Wisconsin in 1977 and you worked in Minnesota during that time, and if you received income for that work in the form of wages, salaries, tips, fees, commissions or bonuses, you must file Form M-115 with the Minnesota Department of Revenue.

You do not have to pay taxes to Minnesota for income of this type that you received for work done in Minnesota. You do not have to file a Minnesota income tax return if you received income of this type unless you want to get a refund of Minnesota taxes that your employer withheld.

If you received income from sources in Minnesota other than in the form of wages, salaries, tips, fees, commissions or bonuses, such as the types of income described in (2), (3), and (4) above, you must file a Minnesota return and pay taxes on that income.

If you file a Minnesota return, and you also received income in the form of wages, salaries, tips, fees, commissions or bonuses for work done in Minnesota, be sure to include the amount of this type of income along with the items you subtract on line 5 of your form. Also, attach a completed copy of Form M-115 and a copy of the W-2 form from the employer who paid you for work in Minnesota.

If you want your employer to stop withholding Minnesota taxes from the income you earn in Minnesota, get Form MW-6 from the Department of Revenue and file it with your employer.

PART-YEAR RESIDENTS OF MINNESOTA

If you moved into or out of Minnesota during 1977 and if at any time during 1977 you earned enough income from sources in Minnesota to meet the filing requirements listed on page 1 of the booklet, you must file a Minnesota income tax return.

Follow the instructions in this booklet for completing and filing your Minnesota return as if you were a Minnesota resident for the full year. This means that you must fill in on line 1 of your form the total amount of your federal adjusted gross income that you listed on your federal return, regardless of where you earned the income. However, only your Minnesota income will be included in figuring your tax because by following the instructions for line 5 of your form you will subtract income from sources outside Minnesota.

In listing your additions to federal adjusted gross income on line 3 and your subtractions from federal adjusted gross income on line 5, follow the instructions for nonresidents for the period you were a nonresident of Minnesota. Follow the instructions for Minnesota residents for the period you were a Minnesota resident.

If you are a married couple and if either spouse was a part-year resident of Minnesota during 1977, you cannot file a combined return.

You have the choice of itemizing your deductions or of taking the standard deduction. If you decide to itemize your deductions and if all the income you earned for the period of time you were a resident of Minnesota was earned in Minnesota, you can deduct the full amount of your itemized deductions you had and paid during the period of your Minnesota residency.

If You Need A Certified Copy Of Your Return

If you are required to have a certified copy of your Minnesota income tax return, you can get one from the Minnesota Department of Revenue.

Make an extra copy of your return, write "Please Certify This Copy" in the upper right corner, attach a letter requesting that the return be certified and sent back to you, and mail it to the Department of Revenue with your original return. Be sure to write "Certified Copy Request" on the envelope you use to mail your return.

ARMED FORCES PERSONNEL

If you were on active duty in the Armed Forces of the United States during 1977 or if you were in the Armed Forces Reserve or National Guard during 1977, you may be able to subtract all or a portion of your military pay from your total income in determining your Minnesota tax.

If you were a nonresident of Minnesota in 1977 and you are filing a Minnesota income tax return, you can subtract the full amount of your military pay from your total income.

If you are on active duty in the Armed Forces of the United States, you are a Minnesota resident if you were a Minnesota resident on the day you entered active military service, unless you have formally changed your residence.

If you are a resident of Minnesota, you can subtract from your total income up to the first $3,000 of your military pay.

Also, if you are a resident of Minnesota you can subtract from your total income up to an additional $2,000 of military pay you received for duty you performed while stationed outside Minnesota.

Compare the total amount of the subtractions you determined above to the total amount of your military pay and write the lesser of the two amounts on line 5 of your form.

If your total income after subtracting the amounts described above is less than the filing requirements listed on page 1 of this booklet, you do not have to file a Minnesota return.

You cannot subtract on line 7 of your form the full amount of federal income tax you paid (see the section entitled Deduction For Federal Income Taxes on page 7).

If you are retired from the active Armed Forces of the United States or if you are retired from the Armed Forces Reserve or National Guard, you can subtract the full amount of the military retirement pay you received in 1977.

Deductions. If you itemize deductions, you can deduct a certain amount of the expenses you paid in earning your military pay if you were not reimbursed for those expenses. For example, you can deduct the cost of military travel, the cost of buying and cleaning uniforms and the cost of insignias and equipment.

To determine the amount of military expenses you can deduct:

(1) divide the amount of your military income included on line 6 of your form by the amount of your total military income.

(2) multiply the result you obtain by the amount of your military expenses.

If you earned income, other than military pay, outside of Minnesota, there is a limit to how much you can deduct. To determine how much you can deduct, see the section entitled Limit On Deductions on page 9 of this booklet. In adding up your income as required by the instruction on limiting deductions, do not include any amount of your military income.

FILING A RETURN FOR A DECEASED PERSON

If a person died before filing an income tax return for 1977, the personal representative of the estate must file a return for the deceased person. If a personal representative has not been appointed, the next of kin must file a return for the deceased person.

The due date for filing the return is the same as if the deceased person had lived the entire year. If a refund is due, fill out Form M-506 and attach it to the return.

The personal representative of the estate can choose on behalf of the deceased person to file a joint return with the surviving spouse. If a personal representative has not yet been appointed, the surviving spouse can choose to file a joint return. If you are filing a joint return, list the income the deceased person earned up to the time of death and the entire year's income of the surviving spouse.

A joint return or a combined return cannot be filed if the surviving spouse remarried before the end of the tax year, or if the deceased person and surviving spouse do not have the same tax year because of differences in accounting periods.

If the surviving spouse prepares a return for himself or herself and the deceased person, the surviving spouse must sign the return on behalf of the deceased person in the space where the deceased person would have signed. For example, John Jones by Mary Jones, surviving spouse.

In the space at the top of the form where the deceased person's name would have been filled in, write the deceased person's name and the word "deceased." Write the deceased person's date of death in the upper right corner of the form.

CHANGES IN YOUR FEDERAL RETURN

If you file an amended federal income tax return, you must also send a copy of that amended federal return to the Minnesota Department of Revenue within 90 days after you filed your amended federal return with the Internal Revenue Service (IRS).

If the IRS has notified you that it has made an adjustment to your federal return and if any of the changes made to your federal return affect your Minnesota income tax return, you must file an amended Minnesota return, Form M-1X, with the Minnesota Department of Revenue. Also, attach a copy of the report you received from the IRS which shows the adjustments made by the IRS. If as a result of the changes made to your federal return you owe a larger tax to the state of Minnesota than you paid when filing your original Minnesota return, include a check or money order for the amount you owe when you file your amended Minnesota return.

If the changes made by the IRS do not affect your Minnesota return, write a letter to the Commissioner of Revenue explaining the reasons why the changes do not affect your Minnesota return. Also, attach a copy of the report you received from the IRS to your letter.

USE OF INFORMATION

All information on your Form M-1, by state law, is confidential and cannot be given to others without your consent except to the Internal Revenue Service and to other states which guarantee the same confidentiality. Also, information concerning the name and location of parents who appear to have deserted their children may be given to the Commissioner of Public Welfare, and information about persons who claim to be blind may be given to the Commissioner of Public Safety in order to insure that persons holding drivers licenses meet vision requirements.

All information on Form M-1 is required by law in order to determine your correct tax or refund, except the county and city or town where you reside, which is requested in order to analyze income levels by geographic areas.

Your social security number must be included on the return in order to provide proper identification and to permit the processing of your return (Minnesota Statutes 290.37). If you fail to provide all or part of the required information it may result in disallowing your deductions or credits, in adjustments that increase your tax or in a delay in issuing your refund.

INTEREST AND PENALTIES

If you must pay a tax and you do not pay the tax by the original or extended due date for filing your return, a penalty equal to ten percent of your unpaid tax will be added to the amount of your tax due. In addition to the ten percent penalty, interest at the rate of eight percent per year will be added both to the amount of your unpaid tax and to your penalty. If you do not file your return within 30 days of the original or extended due date, an additional five percent penalty will be added for each additional 30 day period up to a maximum of 25 percent.

If you evade the tax by not filing a return or by filing a false return, an additional 50 percent penalty may be added to the tax due. Also, there are criminal penalties for deliberately failing to file a return or deliberately filing a false return.

HOW TO FILL OUT YOUR FORM . . . .

Your Minnesota income tax form has two sections. The top section is for filling in personal information such as who you are, where you live, and what method you are going to use to file your income tax return. The rest of the form – lines 1 through 18 – are for filling in the information you need to determine either the amount of refund you will get or the amount of tax you must pay. The next page and a half of the instructions explains how to fill in the top section of your form.

Your Name, Address, Social Security Number

If you received this instruction booklet through the mail, you will find a label(s) with your name(s) and address on them on the front cover. Peel off the label from the cover and place it over the name and address area of the form you file. If any information on the label is wrong, draw a line through it and print the correct information above it.

If you received a second label peel off the label and place it over the name and address area of the property tax refund return, Form M-1PR, in the property tax refund instruction booklet. If your property tax refund instruction booklet is attached to this booklet, you may find it easier to use this booklet if you remove the pages and set them aside until you are ready to apply for the property tax refund.

If you did not receive a booklet with your name and address label on the cover, type or print your name, social security number and address in the proper spaces on your form.

If you are married and you are filing a combined return or a joint return, write your spouse's first name and social security number in the proper spaces on your form. If you are married and filing separate returns, write your spouse's social security number in the proper space on your form, and write your spouse's name in the box on your form entitled Choose Your Filing Status.

If you lived in Minnesota at any time during the year, write the name of the city or town where you lived in the proper box on your form. Check one of the two boxes to show whether you lived in a city or town. Also, make sure to write in the proper box the name of the county where you now live.

Have You Changed Your Name Or Address?

If you changed your name during the year, write your former name and the date you changed your name in the proper box of your form.

If you were married, write "married" and the date you were married. If you were divorced, write "divorced" and the date you were divorced.

If you changed your address, write your former address and the date you changed to your new address.

Your Occupation Number

Turn to the outside back cover of this booklet and follow the instructions to find your occupation number. Find the job title that is the closest to your main occupation and write the number for that job in the box on your form entitled Occupation Number. If you are filing a combined return or a joint return, write the number for your spouse's job also.

Choose Your Filing Status

You must decide what filing status you are going to use to file your return.

Your filing status depends on whether you are married or single at the end of your tax year. The rules for determining whether you are married or single are explained below. These rules are not the same as the federal rules for determining your filing status.

Single Person

If you are single, you must file a separate return and check the proper box on your form in the space entitled Choose Your Filing Status.

You are single if you are: unmarried, divorced, widowed or legally separated at the end of your tax year. You are also considered to be single if you are married and do not live with your spouse, unless your spouse is only temporarily away from home.

Married Couples

There are three methods married couples can use to file their returns. You and your spouse must choose one. Check the proper box on your form in the space entitled Choose Your Filing Status to show the method you are using to file your return.

Choosing your filing status is an important decision because the amount of taxes you pay may be affected by which filing status you choose. You may pay less taxes if you choose one filing status instead of another.

You do not have to use the same filing status that you used on your federal return. A filing status may affect the amount of taxes you pay one way on your federal return and a different way on your Minnesota return. For example, in most cases you will pay less taxes by filing jointly on your federal return, but you will pay less taxes in most cases by filing a combined Minnesota return or separate Minnesota returns.

If the total income of both spouses is enough so that you are required to file returns and if you were both residents of Minnesota for the full year, you can file separate returns or a combined return or a joint return.

If one spouse does not have any income, you cannot file a combined return. You can file a joint return or the spouse that has the income can file a separate return.

If one or both of the spouses was a nonresident of Minnesota or a part-year resident of Minnesota during the year, you cannot file a combined return. You can file separate returns or a joint return only.

Separate Returns. Filing separate returns means that each of you must complete and file a separate form for yourself only. On your form you must list your income only and you must determine your deductions, your tax and your credits based on your income and your expenses only.

If you are filing separate returns, the wife must write her figures in column A of her form and the husband must write his figures in column B of his form.

Combined Return. Filing a combined return means that you both use the same form to list your incomes, but the wife lists her income in column A and the husband lists his income in column B, and you each determine your own tax separately based on the amount of your income only. If you itemize deductions on your combined return, you can add the husband's deductions and the wife's deductions together and divide them between you into any proportions you wish.

Joint Return. Filing a joint return means that you both use the same form and that you add the husband's income and the wife's income together and you list only the total of both incomes in column B of the form. You determine your tax based on the total of both incomes.

In most cases, if both you and your spouse have income the total amount of tax you and your spouse must pay will be less if you file separate returns or a combined return instead of a joint return.

If you decide to itemize your deductions, in most cases you will pay less taxes if you file a combined return instead of separate returns. If you file a combined return and you itemize your deductions, you and your spouse are permitted to divide the total amount of your deductions between you in any proportion you wish. The best way to divide the total of your deductions between you so that you pay the least amount of taxes is explained in the section entitled Deductions on page 8 of this booklet.

If you file a combined return or a joint return and you must pay a tax, both of you are responsible for paying the tax. If one spouse fails to pay the tax, the other spouse must pay the tax in full. If you receive a refund, the refund check will be made out to both spouses.

If you file separate returns and one or both of you must pay a tax, one spouse is not responsible for paying the tax of the other spouse.

Minnesota Election Campaign Fund

If you have listed $1 or more on line 14 of your form, you can designate $1 of tax money that already has been collected by the state to be given either to one of the political parties listed below or to the General State Campaign Fund.

If you designate money, it will not change the amount of tax you have to pay or the amount of refund you will get.

If you are a married couple filing a joint return or a combined return, each of you may designate $1 if you listed $2 or more on line 14 of your form.

The money will be given to candidates who are running for the elective offices of the state government and for the state legislature.

Each person can designate money to one party only.

If you want to designate money to one of the following parties, check the appropriate box in the section of your form entitled Minnesota State Elections Campaign Fund:

Independent Republican Party
Democratic-Farmer-Labor Party
American Party

If you want to designate money to one of the following parties, write the number for that party in the appropriate space on your form:

Name	Number	Name	Number
Communist Party	51	Named by Petition	61
Industrial Government Party	52	Non-Partisan Candidate	62
Libertarian Party	53	Christian Pro-Life	63
Socialist Workers Party	54	No Party Affiliation	64
McCarthy '76 Principle	55	Independent	65
Industrial Development Bank	56	Multi-Partisan	66
Socialist Party	57	Free For All	67
Peoples Party	58	Conservative	68
No Political Party	59	Fairness to All	69
Workers Party	60	Progressive Conservative	70
		Freedom Party	71

If you designate money to the Independent Republican Party, the Democratic-Farmer-Labor Party or the American Party, it will be distributed after the primary election among candidates of that party who are nominated in the primary election.

If you designate money to any of the other parties, it will be distributed after the primary election among candidates of the party you designate who are nominated by petition.

If you designate money to the General State Campaign Fund, it will be distributed after the general election among all candidates of all parties who ran for the elective offices of the state government and received at least five percent of the vote, and among all candidates of all parties who ran for the state legislature and received at least ten percent of the vote.

Rounding Off To Whole Dollars

In order to make your figuring easier, you can round off the amounts that you fill in on your income tax form and schedules to the nearest dollar. You can drop any amount less than 50 cents, and increase any amount that is 50 cents or more to the next higher dollar. For example, if you have $4.34, you can reduce it to $4.00. If you have $92.89, you can increase it to $93.00.

FIGURING YOUR REFUND OR TAX

Lines 1 through 18 on your form are for figuring the amount of refund you will receive or the amount of tax you must pay. The following pages of the instructions tell you how to fill in these lines. There is a separate instruction for each line. Each instruction is numbered so that it tells you how to fill in the line on the form with the same number. Read the instruction for each line before filling in that line.

1 *HOW TO DETERMINE YOUR INCOME*

The first step in determining the amount of taxes you must pay or the amount of the refund you will receive, is to determine your income. Your federal adjusted gross income is the starting point for determining your income. Your federal adjusted gross income is the figure you listed on line 31 of your 1977 federal form 1040, or on line 10 of your 1977 federal short form 1040A. On line 1 of your Minnesota form, fill in the amount of your federal adjusted gross income.

If you did not file a federal income tax return, you will need to get a set of instructions for the federal return and go through the process of figuring out what your federal adjusted gross income would have been if you had filed a federal return.

If you and your spouse file a joint federal return but you are filing a combined Minnesota return or separate Minnesota returns, determine how much of your federal adjusted gross income was earned by the husband and how much was earned by the wife. On line 1 of your Minnesota return the wife should fill in the amount she earned in column A and the husband should fill in the amount he earned in column B.

If you filed a joint federal return and if some of your income includes interest from a joint bank account or stocks and bonds held jointly by you and your spouse, or if it includes other joint sources of income, each of you should include half of that interest in your incomes.

Compare the amount of your federal adjusted gross income to the total amount shown on your Wage and Tax Statement(s) (W-2 Form(s)) you received from your employer. If the amounts are not the same, it means that your federal adjusted gross income includes income other than wages or salary. In order to show the source and type of this other income, you must attach to your Minnesota return a copy of your federal return and copies of all schedules you attached to your federal return. Write the words "Minnesota Copy" in the upper right hand corner of the federal return you are attaching to your Minnesota return.

2 FEDERAL INCOME TAX REFUNDS YOU RECEIVED IN 1977

The next step is to determine whether you must list any federal income tax refunds you received in 1977 on line 2 of your form.

If you received a federal income tax refund in 1977, and if you listed the amount of federal taxes you paid in 1976 on line 7 of your 1976 Minnesota return, you must list the amount of your 1976 federal income tax refund on line 2 of your form.

If you received any other federal income tax refunds in 1977 because of a change to a federal return you filed before 1976, you must add this to the amount you list on line 2 of your form.

If you pay federal estimated tax, and if you overpaid the tax and used the amount you overpaid as a credit on your 1977 federal estimated tax, you must add this to the amount you list on line 2 of your form.

If you are a married couple and you filed a joint federal income tax return for 1976 but you filed combined or separate Minnesota returns for 1976, you must:

(1) Add together the amount that you listed and the amount that your spouse listed as your federal tax deductions on line 7 of your combined or separate Minnesota returns for 1976.

(2) Divide the amount of your own federal tax deduction you listed on line 7 of your 1976 Minnesota return by the total you got in step 1.

(3) Multiply the result you got in step 2 by the amount of the federal income tax refund you and your spouse received in 1977. Fill in the result on line 2 of your own column or return.

(4) Fill in the balance on line 2 of the other spouse's column or return.

3 ADDITIONS TO YOUR FEDERAL ADJUSTED GROSS INCOME

The next step is to determine whether you had in 1977 any of the types of expenses and losses described below.

When you determined your federal adjusted gross income on your federal return, you were permitted to subtract from your total income the amounts of certain expenses and losses that you had in 1977. However, in determining your Minnesota income, you are not permitted to subtract some of these expenses and losses.

If you had any of the types of expenses and losses described below, and if you subtracted them from your total income in determining your federal adjusted gross income on your federal return, you must now list these items on line 3 of your Minnesota form.

In the space on line 3 write a description of each expense and each loss. Fill in the total on line 3. If there is not enough space to describe the items, attach a separate sheet of paper to your form listing each expense and each loss and the amounts.

Moving Expense. If you moved away from Minnesota and deducted moving expenses from your total income on your federal return, you must include this amount.

Employee Business Expenses. If you subtracted employee business expenses on your federal return and you had these expenses while you were not a resident of Minnesota, you must include this amount.

If you subtracted employee business expenses on your federal return and you had these expenses in connection with earning income exempt from Minnesota income tax, you must include this amount.

Farm Loss in Minnesota. If you had a loss from a farm located in Minnesota, you must complete Schedule M-1F to find out if any amount of the loss must be included on line 3 of your Minnesota return. Attach Schedule M-1F to your return.

Property or Business Loss. If you subtracted a loss from property located outside of Minnesota or from a business operation or farm located outside Minnesota, you must include this amount.

If you had a loss from a business which is operated both inside Minnesota and outside Minnesota, you must complete Form M-5 to find out the amount of the loss you must include on line 3 of your Minnesota return. Attach Form M-5 to your return.

Estate or Trust Loss. If you are a Minnesota resident and you are the beneficiary of an estate or trust managing real property located outside Minnesota, and if you subtracted a loss in connection with that property, you must include this amount.

If you are a nonresident and you subtracted on your federal return losses from estates, trusts, worthless securities, non-business bad debts or losses from the sale of stocks or other securities, you must include these amounts.

Bond Interest. If you are a resident of Minnesota and received interest from bonds of another state or any governmental unit of another state and if the interest from those bonds is exempt from federal taxes, you must include this amount.

If you are a Minnesota resident and received interest from a mutual fund and the interest is from bonds of another state or any governmental unit of another state, and if the interest from those bonds is exempt from federal taxes, you must include this amount.

Investment Credit Recapture. If you took a subtraction for the federal investment credit on one or more of your 1973, 1974, 1975 or 1976 Minnesota returns, and if you were later required to recompute the credit because you sold or disposed of the property earlier than the time specified, include the difference between the amount you first subtracted on your Minnesota return and the amount you were entitled to due to recomputing the credit. For more information, see IRS Publication 572.

Subchapter S Corporation. If you are a shareholder in a small business corporation which has officially elected to be taxed as a small business corporation for federal tax purposes (Subchapter S Corporation) but which has not elected under Minnesota law to be a small business corporation, you must include any losses you subtracted as a shareholder on your federal return. If you are a shareholder who received distributions in cash or property from such a corporation, you must include the full amount of the distribution.

Reimbursed Medical Expenses. If in a year before 1977 you paid for medical expenses and subtracted those expenses on your Minnesota return for that year, and then in 1977 you were reimbursed for those expenses, include the difference between the amount you were reimbursed and the amount you were required to include on your federal return.

Business Casualty Loss. If you subtracted a business casualty loss on your 1977 federal return, but chose to take that loss on the Minnesota return you filed in 1976 you must include this amount.

4 TOTAL ADDITIONS

Add together the amounts you listed on lines 1, 2 and 3 and fill in the total on line 4 of your form.

5 SUBTRACTIONS FROM YOUR FEDERAL ADJUSTED GROSS INCOME

The next step is to determine whether you had in 1977 any of the types of income described below.

When you determined your federal adjusted gross income on your federal return, you had to include the amounts of certain income that you had in 1977. However, in determining your Minnesota income, you are not required to include these types of income.

If you received any of the types of income described below, and if you included them in determining your federal adjusted gross income on your federal return, you can now list these items on line 5 of your Minnesota form.

In the space on line 5, write a description of each type of income described below that you included in your federal adjusted gross income. Fill in the total on line 5. If there is not enough space to describe the items, attach a separate sheet of paper to your form listing each type of income and the amounts.

State Income Tax Refund. If you received an income tax refund in 1977 from Minnesota or another state and you included this amount on line 11 of your 1977 federal return, you must list this amount.

Military Pay. If you received military pay, and if you included this pay in your 1977 federal adjusted gross income, you can list certain portions of your military pay. Turn to the section entitled Armed Forces Personnel on page 2 to find out what portions of your military pay you can list.

If you are retired from the active Armed Forces or the Armed Forces Reserve or the National Guard, you can list the full amount of military retirement pay you received in 1977.

Interest on United States Bonds. If you received interest from United States bonds, securities, notes or other obligations issued by the United States government or its territorial possessions, and if federal law provides that this interest is exempt from state taxes, you can list this amount.

Public Employee Retirement Pay. If you received a pension or retirement income from the federal government or any state government or from any public employee retirement system, you can list this amount. If you receive a pension or retirement income from a Minnesota volunteer firemen's relief association, you can list this amount.

Property Gains, Business Income. If you received gains from the sale or other disposition of property located outside Minnesota, you can list this amount. If you received income from property located outside Minnesota or from a business operation or farm located outside Minnesota, you can list this amount.

If you received income from a business which is located both outside Minnesota and inside Minnesota, you must complete Form M-5 to find out the amount of the income you can list on line 5 of your Minnesota return. Attach Form M-5 to your return.

Nonresident Earnings Outside Minnesota. If you were a nonresident of Minnesota for any part of the year, and if during the period while you were a nonresident you earned income for work performed outside Minnesota, you can list this amount. **You cannot list income you earned for work done outside Minnesota while you were a Minnesota resident.**

If you received interest and dividends, you can list the amount you received while you were a nonresident.

If you received allowances or reimbursements for expenses that you had in connection with your employment, and if the allowances or reimbursements were greater than your actual expenses, you can list the amount that you received while you were a nonresident.

If you received gains or income from stocks, bonds or other securities, you can list the amount that you received while you were a nonresident.

Losses in Minnesota. If you suffered a loss on property located in Minnesota and you did not include this loss in your 1977 federal adjusted gross income because you used the amount of the loss to offset gains you had in another state, you may be able to list all or part of the amount of the loss occurring in Minnesota, including losses carried back or carried forward. However, there may be a limit to the amount of the loss that you can list. Write or call the Department of Revenue for information.

Federal Investment Credit. If you purchased or acquired business property in 1977 and you took a federal investment credit for the property on your federal return, you can list the full amount of investment credit. You cannot include an investment credit you carried over from a previous year.

Business Casualty Loss. If you suffered a business casualty loss in 1978 and you did not subtract this loss from your total income when you determined your federal adjusted gross income on your 1977 federal return, you have the choice of listing this amount on line 5 of your 1977 Minnesota return, or of waiting until next year and subtracting it from your total income when you determine your federal adjusted gross income on your 1978 federal return.

Subchapter S Corporation. If you are a shareholder in a small business corporation which has officially elected to be taxed as a small business corporation for federal tax purposes (Subchapter S Corporation) but which has not elected under Minnesota law to be a small business corporation, and if you included in your federal adjusted gross income your share of earnings and gains of the corporation but that share was not actually distributed to you, you can list this amount.

New Jobs Credit. If you took the new jobs credit on line 44 of your 1977 federal return, and if you subtracted wage and salary costs from your business expenses when you determined your federal adjusted gross income on your 1977 federal return, you can list on line 5 of your Minnesota form the amount of salary or wage costs that you subtracted.

Estate or Trust Income or Gains. If you are the beneficiary of an estate or trust which manages real property located outside Minnesota, and if you had income or a gain in connection with that property, you can list this amount.

If you are a nonresident and the beneficiary of an estate or trust and if you had income or gains from that estate or trust in connection with stocks or other securities, you can list this amount.

6 YOUR MINNESOTA GROSS INCOME

Subtract the amount you listed on line 5 of your form from the amount you listed on line 4 of your form. Fill in the result on line 6 of your form. This amount is your Minnesota gross income.

7 DEDUCTION FOR FEDERAL INCOME TAX

The next step is to determine the total amount of federal income taxes you paid in 1977. This includes both federal income taxes paid directly by you, and also federal income taxes that were withheld from your wages by your employer.

If you did not list any amounts on line 5 of your Minnesota form, or if the amount you listed on line 5 included the amounts of your state income tax refund, federal investment credit or business casualty loss only, follow these steps for determining the amount of federal income taxes you paid in 1977:

(1) Look at your 1977 Wage and Tax Statement (W-2 Form) that you received from your employer, and find the amount of federal income tax that was withheld from your wages. If you received more than one W-2 Form for 1977, add together the amount shown on each W-2 Form you received.

(2) Look at a copy of your 1976 federal income tax return and find the amount of balance due, if any, that you listed on line 25 of your form 1040 or line 22 of your short form 1040A.

(3) Read the list below and determine whether you paid any federal income taxes by the methods on the list. If you did not pay any taxes by the methods on the list, add together the amounts that you got in steps 1 or 2 above and fill in the total on line 7 of your Minnesota form.

- Federal income taxes you paid in 1977 because of a change made on any federal income tax return you filed before 1977 that required you to pay additional tax
- Federal income tax you paid in 1977 because you owed taxes for any year before 1976
- Federal estimated tax payments you made in 1977, including any amount you overpaid for any year before 1977 and used as a credit on your 1977 estimated tax
- Federal income tax you paid in 1977 by using your federal gas tax credit from your 1976 federal return
- Federal income tax paid for you in 1977 on your income from a regulated investment company
- Federal self-employment tax you paid in 1977

If you did pay taxes by any of the methods shown on the list, you must fill out Schedule M-1B. Take the amount you listed on your Schedule M-1B and fill it in on line 7 of your income tax form.

If you listed an amount on line 5 which includes amounts other than your state income tax refund, federal investment credit or business casualty loss, you cannot deduct the full amount of your federal income taxes paid. You must fill out Schedule M-1C to determine how much of your federal income tax you can deduct. Take the amount that you listed on your Schedule M-1C and fill it in on line 7 of your income tax form.

You should be aware that you can use the federal income tax you paid on your income only. If you paid income tax for someone else, you cannot include that amount on line 7.

If you are a married couple filing separate returns or a combined return, you cannot use the federal income tax that was withheld from the wages of one spouse on line 7 of the other spouse's return. However, if you listed an amount on line 25 of your 1976 federal form 1040, or line 22 of your short form 1040A, and if any of this amount was paid from joint funds, such as from a joint checking account, you can divide this amount between you into any amounts you wish when you are determining the amount to list on line 7 of your forms.

If you worked for two or more employers, look at your W-2 Forms and find the amount of social security (FICA) taxes that were withheld from your wages by your employer, and add these amounts together. If the total amount of your social security taxes is more than $965.25, subtract $965.25 from your total social security taxes and add the balance into the amount you list on line 7 of your income tax form.

8 *YOUR MINNESOTA ADJUSTED GROSS INCOME*

Subtract the amount on line 7 of your form from the amount you listed on line 6 of your form. Fill in the result on line 8 of your form. This amount is your Minnesota adjusted gross income.

9 *DEDUCTIONS*

The next step is to reduce the amount of your Minnesota adjusted gross income you listed on line 8 of your form by taking deductions. By taking deductions you are allowed to subtract a certain amount from your Minnesota adjusted gross income to help offset the cost of certain expenses you had to pay during the year.

There are two different methods of taking deductions. You must choose one:

(1) **You can take a standard deduction.** A standard deduction is a set amount that you can subtract. The amount you are permitted to subtract depends on the amount of your income. You must determine the amount you can subtract according to the instructions in the section entitled Standard Deduction below. The maximum amount anyone is permitted to deduct is $1,000.

(2) **You can itemize deductions.** You can give a list by item of certain expenses you paid or had withheld from your wages, and you can subtract all or a part of the amount of those expenses. You must use the form entitled Itemized Deductions, Schedule A, to give your list of expenses. The types of expenses you can deduct are listed below in the section entitled Itemized Deductions.

You should choose the method of taking deductions which gives you the highest total to subtract from the amount you listed on line 8. The higher the total of your deductions, the less taxes you will have to pay.

If you paid a large amount of the types of expenses described below, you will probably get a higher total of deductions to subtract from the amount you listed on line 8 by itemizing deductions instead of by taking a standard deduction.

You can itemize your deductions on your Minnesota return even if you have taken the standard deduction on your federal return.

If you are a married couple, both of you must use the same method of taking deductions. If one spouse itemizes deductions, the other spouse also must itemize deductions. If one spouse takes the standard deduction, the other spouse also must take the standard deduction.

STANDARD DEDUCTION

If you decide to take the standard deduction and if your adjusted gross income you listed on line 8 of your form is less than $10,000, multiply the amount on line 8 by ten percent (0.10) and fill in the result on line 9 of your form.

If your adjusted gross income you listed on line 8 of your form is $10,000 or more, you must fill in $1,000 on line 9 of your form. The maximum standard deduction anyone is permitted to take is $1,000.

If you are a married couple filing a combined return, fill in the amount of the wife's standard deduction on line 9 in column A and the amount of the husband's standard deduction on line 9 in column B of your form.

If you take the standard deduction, skip the next section of the instructions and turn to the section entitled Your Minnesota Taxable Income on page 12.

ITEMIZED DEDUCTIONS

If you are a married couple and you have decided that it is best for you to itemize deductions, in most cases the total amount of taxes you both will have to pay will be less if you file a combined return instead of separate returns. The reason for this is that if you file a combined return you are permitted to divide the total amount of your deductions between you into any amounts you wish. If you divide the total amount of your deductions between you according to the instructions below, this, in turn, will allow you to have each of your incomes taxed at the lowest possible rates:

(1) Use as much of the amount of deductions as necessary to reduce the higher income so that it is the same as the lower income, or as close to the lower income as possible.

(2) If there is any sum left over after using the amount of your deductions to make both incomes equal, divide the remaining sum equally between both spouses so that you reduce both incomes equally.

If one spouse takes all the itemized deductions, the other spouse must write None on line 9.

If you and your spouse are filing separate returns, you cannot deduct expenses paid from the funds of one spouse on the return of the other spouse. You can deduct on your form only expenses paid from your own funds.

However, if you and your spouse paid any expenses from joint funds, such as from a joint checking account, you can divide the total deduction for those expenses between you into any amounts you wish.

Add together the amounts of all your itemized deductions and fill in the total on line 38 on your itemized deductions form. Also, fill in the same amount on line 9 of your income tax form.

Limit On Deductions. If you earned income from sources outside Minnesota, you are not permitted to deduct the full amount of certain expenses. To determine how much you can deduct:

(1) Add the amount you listed on line 6 of your form to the total of the amounts you included on line 5 of your form for: property gains, business income, nonresident earnings outside Minnesota and estate or trust income or gains.

(2) Subtract from the amount you obtained in step 1 the total of the amounts you included on line 3 of your form for: property or business losses and estate or trust losses.

(3) Divide the amount you listed on line 6 of your form by the amount you obtained in step 2 above.

(4) Multiply the amount of each expense that you are permitted to deduct by the result you obtained in step 3, and fill in the results in the proper sections on your itemized deduction form.

If you were a part-year resident of Minnesota in 1977, separate the expenses you paid while you were a nonresident of Minnesota from the expenses you paid while you were a resident of Minnesota. You are permitted to list only a portion of the expenses you paid while you were a nonresident of Minnesota. To determine how much of these expenses you can list, follow the rules above. However, in following steps 1 and 2, use only the amounts you received while you were a nonresident of Minnesota.

You may be permitted to list all or a part of the expenses you paid while you were a resident of Minnesota. To determine how much of these expenses you can list, follow the rules above. However, in following steps 1 and 2, use only the amounts of income you received while you were a resident of Minnesota.

If you paid taxes to the state of Minnesota or to a local unit of government in Minnesota such as a city, county or school district and if the taxes are the kind you can deduct, you can deduct the full amount of those taxes, regardless of the total income you earned from sources outside of Minnesota.

Medical And Dental Expenses

You can deduct certain kinds of medical and dental expenses. You can deduct the full amount of certain medical and dental expenses you paid for yourself and also the full amount you paid for your spouse and for any person who is your dependent.

List the amounts you paid in the section entitled Medical And Dental Expenses on your itemized deductions form. Do not include amounts paid back to you, or paid to anyone else, by hospital, health or accident insurance.

Some of the kinds of expenses you can deduct are the same as those you can deduct on your federal return, but some are not the same. Read the list below to determine what kinds of medical and dental expenses you can and cannot deduct.

You Can Deduct:

Medical care or hospitalization insurance. You can deduct the full amount you paid or had withheld from your wages for medical care insurance even if you had no medical expenses.

Payments for medicines, drugs, vaccines and vitamins if they were prescribed by your doctor.

Payments to hospitals, medical doctors, osteopaths, dentists, podiatrists, physiotherapists, psychiatrists, psychologists, eye doctors or others who examine or test eyes, chiropractors and nurses. If you pay someone to provide nursing care and you also pay them to do housework, you can deduct only the cost of the nursing care.

Payments to institutions to provide care and treatment of the mentally ill, mentally retarded or physically handicapped. If you are providing support to a mentally ill, mentally retarded or physically handicapped person who is being cared for in a state institution, it is not necessary to include any amounts spent by the state for the care of that person in determining whether that person qualifies as your dependent.

Payments for examinations, x-ray services, insulin treatment and whirlpool baths ordered by your doctor.

Payments for ambulance services.

Payments for false teeth, eyeglasses, contact lenses, medical and surgical aids, arches, braces, crutches, back supports, wheelchairs, hearing aids, batteries for hearing aids, orthopedic shoes, and the cost and care of guide dogs.

Medicare insurance deducted from the social security checks you receive.

If you must go away from home to receive medical care prescribed by your doctor but you are not hospitalized, you can deduct the cost you paid for your lodging while you were receiving the medical care away from home.

You Cannot Deduct:

Costs traveling to obtain medical or dental care or any expenses you had while traveling to obtain medical or dental care.

Cost of travel your doctor tells you to take for rest or change.

Payments for cosmetics, toothpaste, or items for personal hygiene.

Cost of life insurance and loss-of-time insurance.

Cost of funerals, burial expenses and cemetery lots.

Amounts for Medicare included in the social security (FICA) tax withheld from your wages or salary by your employer or included in your self-employment tax.

Taxes

You can deduct the amounts of certain kinds of taxes paid by you in 1977. You cannot deduct taxes you paid for anyone else. List the amounts you paid in the section entitled Taxes on your itemized deductions form.

You Can Deduct:

Real estate taxes on property located in Minnesota. If you received a cash refund in 1977 by filing for the Income Adjusted Homestead Credit (circuit breaker), you must subtract the amount of your refund from the amount of real estate taxes you paid for your home.

If you own non-business real estate outside of Minnesota and if the real estate is not held for investment purposes, you may be able to deduct all or part of the taxes you paid. (Read the section entitled Limits On Deductions on page 9.)

State taxes on gas used in your car. Use the state gasoline table in your federal income tax instruction booklet to find the amount you can deduct for gas used in your car.

State and local sales taxes. To determine the amount you can deduct, use the Minnesota section of the state sales tax tables in your federal income tax instruction booklet. Also, you can add to the amount you get from the table, the amounts of sales tax you paid when purchasing a car, airplane, boat, mobile home or construction materials you bought to personally build your new home. If your records show that you paid more sales tax than the amount shown in the table, you can deduct the larger amount.

Minnesota motor vehicle license plates or stickers. You can deduct the full amount.

Federal telephone and telegraph taxes. The amounts of your telephone and telegraph taxes are shown on your telephone bills. To find the amount of your federal telephone tax, subtract the amount shown for your state and local taxes from the amount shown for your total taxes.

Airline transportation tax. On commercial airline flights you took inside the United States you can deduct the eight percent federal airway user tax that is included in the price of your ticket.

Documentary stamp taxes. For example, mortgage registration tax and state deed tax.

If you deduct any tax other than those listed above, describe the tax and list the amount.

You Cannot Deduct:

Federal income taxes withheld from your wages or salary by your employer or paid by you, or self-employment taxes (since these should have been subtracted already on line 7 of your Minnesota income tax form).

Federal social security (FICA) tax.

Federal excise taxes on cars, gas, oil, tires or personal goods.

Minnesota income taxes.

Taxes on liquor, beer, wine, cigarettes and tobacco.

License fees for hunting, fishing, boats, snowmobiles, and dogs or driver's licenses.

Federal and state gift taxes.

Federal and state inheritance taxes. If you paid Minnesota inheritance taxes on income in respect to a decedent, you may be able to deduct all or a part of the estate or inheritance taxes you paid on that income. For more information, write or call the Department of Revenue.

Special assessments charged for sidewalks, curbs, streets, sewer and water lines, or other improvements which make your property more valuable.

Interest Payments

You can deduct the interest you paid in 1977. List the amount of interest you paid in the section entitled Interest Payments on your itemized deductions form.

You Can Deduct Interest On:

Mortgage on your home, cabin, or other real property located in Minnesota. If you own non-business property outside of Minnesota and if the property is not held for investment purposes, you can deduct the interest you paid on the mortgage on the property.

Revolving charge accounts, if there is finance charge on your unpaid balance and it is computed monthly.

Money you borrowed from a bank, credit union or person if you signed a personal note.

Bank credit card plan. You can deduct the finance charge as interest if the finance charge does not include any amounts for service charges, loan fees, or credit investigation fees.

Personal property you bought on the installment plan. For example: cars, radios, televisions, furniture and appliances.

Taxes you paid late. Deduct only the interest on the taxes. If the taxes are the kinds you can deduct, list the taxes without the interest in the section entitled Taxes on your itemized deductions form. You are not permitted to subtract any penalties you had to pay.

You Cannot Deduct Interest On:

Direct loans made to you by an insurance company if the interest is added into the amount of your loan because you did not pay the interest during the year.

Money you borrowed to buy tax-exempt securities or single-premium life insurance.

Debts you were not legally required to pay.

Debts of anyone else you were not legally required to pay.

Contributions

You can deduct contributions to certain types of organizations. You can deduct contributions of money and of property. You cannot deduct the value of your time or services you contributed.

List the amount of your contributions in the section entitled Contributions on your itemized deductions form. If you gave property, attach a sheet to your form giving a description of the property, the date you gave it, and the fair market value of the property at the time you gave it.

You Can Deduct Your Contributions To:

Organizations operated for religious, charitable, educational, scientific, literary or artistic purposes or to prevent cruelty to children or animals. For example:

Churches (including church assessments you paid), Salvation Army, Red Cross, CARE, Goodwill Industries, United Fund and United Way, Community Chest, Boy Scouts, Girl Scouts, Boys Clubs of America and other similar organizations.

Nonprofit schools, hospitals and organizations whose main purpose is to find a cure for or help people who have arthritis, asthma, cancer, cerebral palsy, cystic fibrosis, heart disease, diabetes, hemophilia, mental illness and retardation, multiple sclerosis, muscular dystrophy, tuberculosis and other similar conditions.

Governmental agencies that will use gifts for the benefit of the general public only, such as for civil defense.

Fraternal organizations, if the contributions will be used for purposes like those described above.

Veterans' organizations, if the contributions will be used for the benefit of the general public.

You can also deduct personal expenses that you had to pay in order to do volunteer work for organizations like those described above if you were not reimbursed for those expenses. If you want to deduct your expenses for the gas and oil you used to do volunteer work, you can deduct either the actual amount you paid or seven cents for each mile you traveled.

You Cannot Deduct Your Contributions To:

Relatives, friends, clergy or other persons.

Social clubs, labor unions, or chambers of commerce.

Foreign organizations, organizations operated for personal profit or organizations whose purpose is to get people to vote for new laws or changes in old laws.

Limits On Contributions. There are limits on the amount of contributions you can deduct. If you did not make any contributions to veterans or fraternal organizations, and you made contributions to other organizations only, the maximum amount of contributions you can deduct is no more than 30 percent of the amount you listed on line 6 of your income tax form.

If you made contributions only to veterans or fraternal organizations, the maximum amount of contributions you can subtract is no more than 20 percent of the amount you listed on line 6 of your income tax form.

If you made contributions both to veterans or fraternal organizations and other organizations, and if the total amount of your contributions to both types of organizations is no more than 20 percent of the amount you listed on line 6 of your income tax form, you can deduct the full amount of your contributions. However, if the total is greater than 20 percent, there are special rules for determining how much you can deduct. Call or write the Department of Revenue for assistance.

If you made a contribution to an organization which does not conduct almost all of its activities in Minnesota, you are not permitted to deduct the full amount of this contribution if:

(1) You included on line 5 of your income tax form any of the items described in Step 1 of the section entitled Limit On Deductions on page 9, or

(2) You listed on line 3 of your income tax form any of the items described in Step 2 of the section entitled Limit On Deductions on page 9.

To determine how much of your contribution you can deduct, follow the steps in the section entitled Limit On Deductions.

Political Contributions

If you made a cash contribution to a political party in Minnesota, a candidate for public office in Minnesota, or candidates to represent Minnesota in the U.S. Senate or House of Representatives, you may be able to deduct all or a part of your contribution.

If you are single or if you are married and only one spouse is filing a Minnesota return, you can deduct the amount of your political contribution up to $100. If you are married and both spouses are filing, you can divide the combined total of your political contributions between you and your spouse in any amounts, but the total of that deduction can be no more than $200.

Candidates For Minnesota State Offices

If you made a cash contribution to a Minnesota candidate for governor, lieutenant governor, attorney general, secretary of state, state treasurer, state auditor, state legislature, state supreme court or district court, or to a political party which has candidates running for any of these offices, you have the choice of using your cash contribution as an itemized deduction or of using your contribution to get a direct tax credit, but not both. You should determine whether you pay less taxes by taking your contribution as a deduction or as a tax credit. To determine the amount of your credit, read the section entitled Political Contribution Credit on page 14.

Candidates For Local Or Congressional Offices

If you made your contribution only to the candidates or political parties listed below, you can use your contribution as an itemized deduction only.

(1) Candidates to represent Minnesota in the U.S. Senate or House of Representatives.

(2) Candidates for local public offices in Minnesota such as mayor, city council, county board, other city and county offices, or school boards; or to

(3) political parties in Minnesota that do not have candidates running for any of the state government offices listed above.

If you gave contributions both to candidates for the state government offices listed above and to candidates for Minnesota congressional or local offices listed in (1) and (2) above and if you wish to use these contributions as itemized deductions, you can include the amount of your contributions to both types of candidates in determining the amount of your deduction.

If you gave contributions both to candidates for the state government offices listed above and to the candidates for the offices listed in (1) and (2) above, and you wish to take a direct tax credit for your contributions, you can include the amount of your contributions to candidates for state government offices only.

Fill in the amount of your deduction for political contributions on line 23 in the section entitled Contributions on your itemized deductions form.

Casualty Or Theft Losses

If you had property that was stolen or damaged by fire, storm, tornado, flood, vandalism or other similar causes, you may be able to deduct all or part of your loss.

In order to determine how much you can deduct, follow the steps below. **Your loss does not have to be more than $100 before you can deduct it as is required on your federal return.**

(1) Determine the amount of loss in the value of your property value by following the same rules used for casualty or theft losses in your federal income tax instruction booklet.

(2) Subtract the amount of any insurance payment or other payment you received to reimburse you for the loss. The remainder is the amount you can deduct for your casualty or theft loss.

Fill in the amount you can deduct in the section entitled Casualty or Theft Loss(es) on your itemized deductions form, and attach a separate sheet of paper to your form showing your computations.

You Cannot Deduct The Value Of:

Trees, shrubs or other vegetation damaged or destroyed by disease such as dutch elm disease or oak wilt disease.

Property mislaid or lost.

Articles damaged or destroyed by moths or termites.

Dishes or glassware broken by handling or by a family pet.

Damage or losses to business property located outside of Minnesota.

Expenses you had to pay as a result of the casualty or theft. For example, the cost of moving to or renting temporary quarters, and the cost of temporary lighting or fuel expenses.

Miscellaneous Deductions

Fill in the following types of expenses you paid in the section entitled Miscellaneous Deductions on your itemized deduction form.

Education Expenses For Your Job

You Can Deduct Expenses For:

Education that helps you keep up or improve skills you must have in your present job, trade, business or profession.

Education that your employer said you must have or that the law or regulations say you must have to keep your present salary, job or professional credentials.

Traveling costs, and meals and lodging expenses while you are away from home to obtain the type of education described above. To determine your expenses follow the same rules used for employee business expenses in your federal income tax instruction booklet.

You Cannot Deduct Expenses For:

Education that you need to meet the minimum educational requirements for your job, trade, business or profession. For example, you cannot deduct the cost of your college or technical education unless that education is used to keep up or improve skills in a job, trade or business you already hold.

Education that is part of a course of study that will lead to your getting a new job, an advancement, a new trade or business or a new profession.

Grade School And High School Expenses

You Can Deduct:

You can deduct up to $500 of the expenses you paid for tuition, transportation, and nonreligious textbooks for each dependent child you have in grades kindergarten through six, and up to $700 for each dependent child you have in grades seven through twelve who attend school in Minnesota, North Dakota, South Dakota, Wisconsin or Iowa.

If you have children attending a private or parochial school, you can include the amounts you spent for equipment and nonreligious instructional materials only if they are for use in a subject commonly taught in the public schools.

You Cannot Deduct:

You cannot deduct expenses you paid for your children to attend nursery schools or pre-kindergarten classes, or to attend schools after they have graduated from high school.

You cannot deduct expenses for your children to attend schools operated for a profit. To determine if the school is operated for a profit you can ask the school administration.

Adoption Expenses

You can deduct certain expenses you paid in connection with adopting a child up to $1250 for each child you adopted.

You can deduct attorney fees, court costs, fees you paid to adoption agencies and fees paid to obtain documents required for the adoption.

If you paid adoption expenses for a child during more than one year, you must deduct the adoption expenses in the year that you paid them. The total deduction for all years can be no more than $1250 for each child you adopted.

You cannot deduct as an adoption expense the cost of food, clothing, lodging or medical care you provided for the child. However, the child may qualify as your dependent even before the adoption is final so that you may be able to take a dependent credit for the child on line 28 on the back of your income tax form. You may include the cost of food, clothing, lodging and medical care you provided to the child before the adoption was final to determine if the child qualified as your dependent.

If you paid for medical care for the child before the adoption was final, and if the child qualified as your dependent at that time, you can include the cost of that care as a medical expense in the section entitled Medical and Dental Expenses on your itemized deductions form.

Other Miscellaneous Deductions

Types Of Expenses You Can Deduct:

Dues to unions, professional organizations, chambers of commerce.

Fees you paid to have someone prepare your tax return.

Fees you paid to employment agencies to get a job.

Cost of subscriptions to professional journals.

Cost of safety equipment, uniforms, supplies and tools you must have for your job. If a tool has a useful life of more than one year, divide the cost of the tool by the number of years it is expected to last and list that amount as your deduction.

Cost of business entertainment.

Necessary expenses in connection with earning or collecting income that is taxed by Minnesota, or in connection with property held in Minnesota for income if you have not deducted the expenses elsewhere on your form.

You Cannot Deduct:

Cost of going to and from work.

Cost of entertaining friends.

Cost of funerals, burial expenses and cemetery lots.

Cost of home repairs.

Losses from the sale of your home or your home furniture, personal automobile or other personal belongings.

Penalties, fines, or similar assessments.

10 *YOUR MINNESOTA TAXABLE INCOME*

Subtract the amount of your standard deduction or the total of your itemized deductions that you listed on line 9 of your form from the amount you listed on line 8. Fill in the result on line 10 of your form. This amount is your Minnesota taxable income.

11 *HOW TO FIND YOUR TAX*

To find your tax, turn to the tax table on page 17 of this booklet.

If the amount you listed on line 10 of your form is less than $10,000, read **down** the columns in the table to find the bracket which includes your income from line 10. Fill in on line 11 of your form the tax shown to the right of your income bracket.

If the amount you listed on line 10 of your form is $10,000 or more, use the tax rate schedule located at the bottom of page 17 to determine your tax. Fill in the amount of tax you determine on line 11 of your form.

12 *COMBINED RETURN*

If you are a married couple filing a combined return, add the amount of the wife's tax you listed in column A on line 11 to the amount of the husband's tax you listed in column B on line 11 of your form. Fill in the total on line 12 of your form. This amount is your combined tax.

DETERMINING YOUR CREDITS

The next step is to determine whether you are eligible to take any credits.

A credit is something you subtract from the amount of your tax in order to reduce the amount of tax you have to pay. A credit is like a deduction, except that you subtract a deduction from the amount of your income, and you subtract a credit from the amount of your tax.

The purpose of taking credits is to help offset the cost of certain expenses, taxes and political contributions.

There are two types of credits.

There are credits to reduce your tax. You can use this type of credit only to reduce or eliminate your tax. If the total of your credits of this type is greater than the amount of your tax, you cannot get a refund for the amount of this type of credit that is left over.

There are credits to reduce or refund your tax. If the total of your credits of this type is greater than the amount of your tax, you can get a refund of the amount that is left over.

If you are a married couple and you are filing separate returns, you can divide your personal and dependent credits between you into any amounts you wish, but you cannot divide the amount of any of the other credits between you. Except for your personal and dependent credits, you can use only your own credits on your form.

13 *CREDITS TO REDUCE YOUR TAX*

There are five credits that you may be eligible to use to reduce your tax:

> personal and dependent credits, the credit for income tax paid to other states, the feedlot pollution control equipment credit, the political contribution credit, and the low income credit.

To determine if you are eligible to use any of these credits to reduce your tax, read the section of the instructions below that explains each credit. Then turn to the back of your income tax form and fill in the section entitled Credits to Reduce Your Tax. Add together the amounts of each credit that you listed on lines 29 through 33 and fill in the total on line 34. Also, take the amount you listed on line 34 and fill it in on line 13 on the front of your income tax form.

Personal And Dependent Credits

If you are a married couple and you are filing separate returns, you have the choice of using credits that belong to one spouse to help reduce the tax of the other spouse. The simplest way to do this is to let one spouse list on his or her form all the credits both spouses are entitled to. Next, add together the dollar amounts of all these credits and decide how much of the total each spouse will use. Fill in on line 29 of each spouse's form the amount that spouse will use.

If you decide not to use the credits of one spouse to help reduce the tax of the other, each spouse can list on his or her form only the credits that he or she alone is entitled to. If you have dependents, you will have to decide how many of your dependents each spouse is going to list.

You and Your Spouse

If you and your spouse are entitled to any of the credits described in this section, check each box that applies to you on lines 19 through 26 on the back of the form and fill in the amount of each credit in the column on the right.

If you were a resident of Minnesota for only part of the year, or if you were a nonresident of Minnesota, or if you are filing a return for a person who died during the year, you may not be entitled to the full dollar amount of the credits described in this section. Read the information at the end of this section to find out how much of the dollar amount of each credit you are entitled to list.

If you are married and you are filing separate returns, make sure that if one spouse lists an amount on lines 19 through 26, the other spouse does not list an amount on the same line.

Fill in $21 in the column entitled Amount on line 19.

If you are married, fill in $21 on line 20.

If you were age 65 or over at the end of the year, fill in an additional $21 on line 21. If your spouse was age 65 or over at the end of the year, fill in an additional $21 on line 22.

If you were blind at the end of the year, fill in an additional $25 on line 23. If your spouse was blind at the end of the year, fill in an additional $25 on line 24.

If you were deaf at the end of the year, fill in an additional $25 on line 25. If your spouse was deaf at the end of the year, fill in an additional $25 on line 26.

Your Dependents

If you had any dependents who were deaf during the year, multiply $25 by the number of deaf dependents you had and fill in the result on line 27.

Write the name of each of your dependents in the spaces below line 28, and fill in the total number of your dependents in the box.

If a person was your dependent for the full year, fill in the number 12 in the column entitled Number of Months, and fill in $21 in the column entitled Amount.

If a person was your dependent for only part of the year, fill in the number of months that person was your dependent in the column entitled Number of Months. Multiply $1.75 by the number of months and fill in the result in the column entitled Amount.

On your Minnesota return you may be able to list people as your dependents that you are not permitted to list on your federal return.

Here is the rule for determining who you can list on your Minnesota return as your dependent:

A person does not have to be related to you to be your dependent.

A person is your dependent if you provide more than 50 percent of that person's support.

Providing support means giving or paying for things like food, clothing, housing, medical and dental care, and education.

The standard you should use to determine the value of housing you are providing for a person is what it would cost to rent similar housing. If you are paying the rent for someone, use that amount.

If you are providing support to a mentally ill, mentally retarded or physically handicapped person who is being cared for in a state institution in Minnesota, you do not have to include any amounts spent by the state for the care of that person in determining whether that person qualifies as your dependent.

Even if a person is your dependent, that person may list on his or her own return any credits he or she is entitled to.

Part-Year Residents

If you were a part-year resident of Minnesota, fill in the number of months you were a Minnesota resident in the column entitled Number of Months on line 19. Multiply $1.75 by the number of months you were a Minnesota resident and fill in the result in the column entitled Amount on line 19.

If you are entitled to list credits for your spouse or dependents, fill in the number of months you were a Minnesota resident in the column entitled Number of Months on each line where you are entitled to list a credit for your spouse or dependents. Multiply $1.75 by the number of months you listed and fill in the results in the column entitled Amount on each line where you are entitled to list a credit for your spouse and dependents.

If you were entitled to the credit for being age 65 or over or the blind credit or the deaf credit during the time when you were a Minnesota resident, you may list the full amount of the credits you were entitled to.

Nonresidents

If you were a nonresident of Minnesota, you are not entitled to the full dollar amount of the personal and dependent credits described above. To determine how much of the full dollar amount of each credit you are entitled to, follow steps 1, 2 and 3 in the section entitled Limit on Deductions on page 9 of this booklet. Then add together the full dollar amounts of each of your credits and multiply the total by the result you got in step 3. If the amount you get is greater than $5, fill in the amount on line 29. If it is less than $5, fill in $5 on line 29.

Deceased Persons

If you are filing a return for a person who died during the year, multiply $1.75 by the number of months that person was alive during the year. If the result is more than $5, fill in the result on line 19. If the result is less than $5, fill in $5 on line 19.

If the deceased person was your spouse, fill in the result on the line for spouse.

If the person who died was entitled to the credits for being age 65 or over or the blind credit or the deaf credit before his or her death, you can list the full amount of these credits that person was entitled to.

Credit For Income Tax Paid To Other States

Minnesota Residents

If you are a resident of Minnesota and if you earned income in the form of wages, or income for professional services, in one or more other states, you may be entitled to the credit for income tax paid to other states.

If you are a married couple, you must figure the amount of credit for each spouse. If you are filing a combined or joint return, add together the amount of the husband's credit to the amount of the wife's credit and list the total on line 30.

If you are a resident of Minnesota and earned income in the form of wages in North Dakota or Wisconsin, read the special instructions below.

In determining the amount of your credit, you are not permitted to include taxes on wages you paid to the following states:

Arizona, California, Indiana, Maryland, Michigan, New Mexico, West Virginia, and the District of Columbia.

To determine the amount of your credit for income tax paid to the other state:

(1) Divide the amount of income you earned in the form of wages in the other state by the amount you listed on line 6 of your Minnesota form.

(2) Subtract the amount of your personal and dependent credits you listed on line 29 on the back of your form from the amount you listed on line 11 of your form.

(3) Multiply the amount you obtain in step 1 by the amount you obtain in step 2.

(4) Determine the amount of actual tax you have to pay to the other state by preparing the income tax return of the other state. (In determining your tax, do not use the amount of tax withheld shown on the W-2 form you received from your employer in the other state, or the amount of estimated tax you paid.)

(5) Compare the amount of the other state's tax you have to pay on your wages as determined in step 4 to the amount you obtain in step 3. The lesser of the two amounts is your credit for income tax paid to the other state.

Fill in the amount of your credit for income tax paid to the other state on line 30 on the back of your form.

You must attach to your Minnesota return a copy of the return you are filing with the other state.

Nonresidents of Minnesota

If you are a resident of Arizona, California, Indiana, Maryland, Michigan, New Mexico, West Virginia or the District of Columbia, and if you earned income in the form of wages for work you did in Minnesota, you may be entitled to a credit for the income tax paid to one of those states on the wages you earned in Minnesota. To determine the amount of the credit:

(1) Follow steps 1 and 2 in the section entitled Limit on Deductions on page 9 of this booklet.

(2) Divide the amount you listed on line 6 of your Minnesota income tax form by the result you got in step 1 above.

(3) Multiply the result you got in step 2 above by the total amount of tax you had to pay in 1977 to the state you resided in, and fill in the result on line 30 on the back of your form.

If you are a married couple, you must figure the amount of credit for each spouse. If you are filing a joint return add together the amount of the husband's credit to amount of the wife's credit and fill in the total on line 30.

If you are a part-year resident of Minnesota or a nonresident of Minnesota, you cannot take this credit on the amount of any income you have not listed on line 6 of your form.

Minnesota Residents Working in North Dakota or Wisconsin

If you are a Minnesota resident and if you earned income in the form of wages in North Dakota or Wisconsin, you can get a refund for the amount of any tax your employer withheld and paid to North Dakota or Wisconsin. To get your tax refund, you must file a return with the state of North Dakota or Wisconsin.

Write to the Wisconsin Department of Revenue, P.O. Box 59, Madison, Wisconsin 53701 or to the Tax Commissioner, State Capitol, Bismarck, North Dakota 58501 to find out what forms you need to file for your refund.

Feedlot Pollution Control Equipment Credit

If you are a feedlot operator, and if in 1977 you bought and used feedlot pollution control equipment or devices on your livestock feedlot, poultry feedlot or other animal lot, you may be entitled to the feedlot pollution control equipment credit.

To qualify for this credit, first contact the Minnesota Pollution Control Agency and determine whether you must obtain a certificate from the agency approving the equipment as feedlot pollution control equipment. If you are given a certificate, attach it to your return. Then, complete Schedule FPC and attach it to your return. Fill in the amount of your credit on line 31 on the back of your return.

Political Contribution Credit

If you made a cash contribution in 1977 to a candidate for Minnesota's governor, lieutenant governor, attorney general, secretary of state, state treasurer, state auditor, the state legislature, the state supreme court, or a state district court, or to a political party which had candidates who ran for any of these offices, you may be entitled to the political contribution credit.

If you are itemizing deductions, you have the choice of using the amount of your contribution as an itemized deduction instead of a credit. You should determine which method of using your contribution results in you paying the least amount of taxes. If you are taking a standard deduction, you can use your contribution as a credit only.

If you are single, or if you are married and filing separate returns, to determine the amount of your credit:

(1) Divide the amount of your contribution to a political party by 2. If the result is more than $5, use $5 as your result.

(2) Divide the amount of your contribution to a candidate by 2. If the result is more than $12.50, use $12.50 as your result.

Add together the results you got in steps 1 and 2. If the total is less than $12.50, fill in the total on line 32 on the back of your form. If the total is more than $12.50, fill in $12.50 on line 32.

If you are married and you are filing joint or combined returns, to determine the amount of your credit:

(1) Add together the amounts of both of your contributions to a political party and divide the total by 2. If the result is more than $10, use $10 as your result.

(2) Add together the amounts of both of your contributions to a candidate and divide the total by 2. If the result is more than $25, use $25 as your result.

Add together the results you got in steps 1 and 2. If the total is less than $25, fill in the total on line 32 on the back of your form. If the total is more than $25, fill in $25 on line 32.

Low Income Credit

You may be able to eliminate all of your tax or you may be able to reduce the amount of tax you have to pay by applying for the low income credit.

The amount of credit you receive depends on the amount of your income and the number of your dependents.

By applying for this credit, a single person with no dependents can have an income up to $4,400 without having to pay any tax. A single person with five dependents, or a married couple with four or more dependents, can have an income up to $7,800 without having to pay any tax. Persons with higher incomes cannot eliminate their tax entirely, but they may be able to reduce the amount of tax they have to pay.

If you are someone's dependent, you are not entitled to this credit.

To determine the amount of your credit, complete Schedule M-1D. Fill in the amount of your credit on line 33 on the back of your form and attach Schedule M-1D to your return.

14 *YOUR 1977 INCOME TAX*

Subtract the total amount of credits you listed on line 13 from the amount you listed on line 12. If the amount on line 13 is greater than the amount on line 12, write "None" on line 14 of your form. The amount you write on line 14, if any, is your 1977 income tax.

Minimum Tax on Preference Items

If you had to list a minimum tax for preference items on line 49 of your 1977 federal form 1040, you must complete Schedule M-1MT. Add the amount that you determine on your Schedule M-1MT to the amount that you got by subtracting line 13 from line 12 and fill in the result on line 14 of your form.

15 *CREDITS TO REDUCE OR REFUND YOUR TAX*

There are five credits that you may be eligible to use to reduce your tax or get a refund of taxes you have already paid in 1977:

the credit for Minnesota income tax withheld in 1977, the property tax refund credit for renters, senior citizens and disabled persons, the credit for 1977 payments on estimated tax, the exempt agricultural electricity credit, and the Minnesota child and dependent care credit.

To determine if you are eligible to use any of these credits to reduce your tax or to get a refund, read the sections of the instructions below that explain each credit. Then turn to the back of your income tax form and fill in the section entitled Credits to Reduce or Refund Your Tax. Add together the amounts of each credit that you listed on lines 35 through 39 and fill in the total on line 40. Also, take the amount you listed on line 40 and fill it in on line 15 on the front of your income tax form.

Minnesota Income Tax Withheld In 1977

To determine the amount of your credit for Minnesota income tax withheld in 1977:

If you are single, or if you are married and filing separate returns, look at your 1977 Wage and Tax Statement (W-2 form) that you received from your employer, and find the amount of state income tax that was withheld from your wages. If you received more than one W-2 form for 1977, add together the amount shown on each W-2 form you received. Fill in this amount on line 35 on the back of your form. Attach the copy of your W-2 form marked "State Copy" to the return you are filing.

If you are married and filing separate returns, you are not permitted to include any of the income tax withheld from one spouse on line 35 of the other spouse's return.

If you are a married couple filing a combined or joint return, look at your 1977 Wage and Tax Statements (W-2 forms) you each received from your employers and find the amount of state income tax that was withheld from the wages of each spouse. Add these amounts together and fill in the total on line 35. Attach the copy of your W-2 form marked "State Copy" to the return you are filing.

You are not permitted to include on line 35 the amount of Minnesota income tax withheld from anyone else's wages. Also, you are not permitted to include the amount of any federal income tax withheld from your wages, the amount of any state income tax withheld from wages you received in another state, or the amount of any city income tax withheld from your wages.

Homeowner And Renter Property Tax Refund

Most Minnesota homeowners and renters are entitled to the Property Tax Refund.

If you rent your place of residence, or if you are a disabled person, or if you are a homeowner who is age 65 or over, you have the choice of using the amount of your refund either as a credit on your income tax return or of receiving the amount as a direct cash refund.

If you are a homeowner under age 65 and you are not disabled, you are not permitted to use the amount of your property tax refund as a credit on your income tax return. Instead, you can receive the amount as a direct cash refund only.

In order to determine the amount of your credit or refund, complete Form M-1PR.

If you are a renter or a disabled person or a homeowner age 65 or over and you wish to use the amount of your refund as a credit, take the amount you listed on line 9 or line 13 of your Form M-1PR and fill it in on line 36 on the back of your income tax form. Attach a copy of your Form M-1PR to the income tax return you file. If you wish to receive the amount as a direct cash refund instead of as a credit, do not fill in any amount on line 36. Instead, you may either attach your completed Form M-1PR to your income tax return and file both together, or you may file your completed Form M-1PR separately any time before August 31, 1978. Your refund check will be mailed to you within 60 days after you file Form M-1PR.

Payments On 1977 Estimated Tax

If you made Minnesota estimated tax payments for 1977, you may be entitled to the credit for estimated tax payments.

To determine the amount of your credit, determine the total dollar amount of Minnesota estimated tax payments for 1977. If you overpaid any Minnesota estimated tax in 1976 and you used the amount you overpaid as a credit on your 1977 Minnesota estimated tax, add this amount to the total amount of Minnesota estimated tax you paid for 1977.

Fill in the total amount of Minnesota estimated tax you paid for 1977 on line 37 on the back of your form.

If you are a married couple and you filed a joint declaration of Minnesota estimated tax for 1977 but you are filing separate Minnesota income tax returns for 1977, you may divide the total amount of your joint Minnesota estimated tax payments between you into any amounts you wish.

If you filed earlier for an extension of time to file your 1977 Minnesota income tax return, and if you are now filing your 1977 Minnesota return, be sure to include in the amount you list on line 37 of your form the amount of any payment of income tax you made at the time you filed for an extension. Write the words "Extension Payment" to the left of the amount you fill in on line 37.

Exempt Agricultural Electricity Credit

If you paid sales tax in 1977 on electricity you used in your farming operation, you may be entitled to the exempt agricultural electricity credit.

To determine the amount of your credit, complete Schedule EAC. Fill in the amount of your credit on line 38 on the back of your income tax form, and attach Schedule EAC to your return.

In order to receive your credit as a cash refund, you must file a Minnesota income tax return.

Minnesota Child And Dependent Care Credit

If you listed an amount on line 40 of your 1977 federal form 1040 for child and dependent care expenses, you may be entitled to the Minnesota child and dependent care credit.

You are not entitled to this credit if the amount you listed on line 1 of your 1977 Minnesota income tax form is $18,000 or more.

You are not entitled to this credit if the amount you listed on line 1 of your 1977 Minnesota income tax form is $15,000 or more and you have only one dependent.

If you are married, you must file a combined or joint Minnesota return in order to receive this credit.

If you are a married couple filing a combined return, you must add together the amounts of income you each listed on line 1 of your return in determining the amount of your credit.

To determine the amount of your credit:

(1) divide the amount of the credit for child and dependent care expenses that you listed on line 40 of your 1977 federal form 1040 by 2.

(2) If you have only one dependent, compare the amount you got in step 1 to $150. If the amount you got in step 1 is less than $150, use this amount. If the amount is greater than $150, use $150.

If you have two or more dependents, compare the amount you got in step 1 to $300. If the amount you got in step 1 is less than $300, use this amount. If the amount is greater than $300, use $300.

(3) If the amount you listed on line 1 of your 1977 Minnesota income tax form is $12,000 or less, skip the next two steps and fill in the result you got in step 2 on line 39 on the back of your income tax form.

If the amount you listed on line 1 of your 1977 Minnesota income tax form is more than $12,000, subtract $12,000 from the amount you listed on line 1 of your income tax form.

(4) Multiply the result you got in step 3 by 0.05 (5%).

(5) Subtract the result you got in step 4 from the result you got in step 2 and fill in this amount on line 39 on the back of your income tax form.

Minnesota Residents Working In Wisconsin

If either you or your spouse worked in Wisconsin during 1977, fill in the space at the bottom of the back of your form the total amount of wages or other compensation you both received for work you did in Wisconsin while you were a Minnesota resident.

If you do not know the actual amount of wages or other compensation you received in Wisconsin in 1977, you may estimate this amount. The simplest way to do this is to determine what percent of the total amount of time you worked in 1977 you spent working is Wisconsin. Multiply this amount by the total amount of wages or other compensation you received in 1977 and fill in the result in the space at the bottom of the back of your form.

16 or 17 *YOUR TAX OR REFUND*

The last step is to determine the amount of your refund or tax. If the amount you listed on line 15 is greater than the amount you listed on line 14, subtract line 14 from line 15 and fill in the result on line 17 of your form. This is the amount of refund you will receive for 1977.

If the amount you listed on line 14 is greater than the amount you listed on line 15, subtract line 15 from line 14 and fill in the result on line 16. This is the amount of income tax you must pay for 1977.

18 *ESTIMATED TAX*

If you make estimated tax payments, you can use all or part of your refund as a credit on your 1978 estimated tax payment. Fill in the amount you want credited to your 1978 estimated tax payment on line 18 of your form. Complete Form M-14 and attach it to your return. Also, attach to your return a check or money order for the amount of your estimated tax payment shown on your Form M-14.

HOW TO PAY YOUR TAX

You must file your return in order to pay your tax or get your refund.

If you listed an amount on line 16 of your form, this is the amount of tax you must pay to the Department of Revenue. (If the amount you listed on line 16 is $1.00 or less, you must file your return but you do not have to pay the tax.)

If you listed an amount on line 17 of your form and your figuring is correct, this is the amount of refund you will get from the Department of Revenue. (You cannot get a refund of less than $1.00.)

If you owe a tax, you must pay the full amount when you file your return.

If you are a married couple filing separate returns and one spouse owes a tax and the other spouse is getting a refund, the spouse who owes the tax must pay it. You cannot use the amount of the refund one spouse is getting to offset the amount of the tax owed by the other spouse.

If you mail your return, you should pay your tax by check or money order. Do not mail cash. Make your check or money order out to COMMISSIONER OF REVENUE. Be sure to write your social security number on your check or money order under your signature.

If you want to file your return in person, you can do it only at the Minnesota Department of Revenue office in the Centennial Office Building at 658 Cedar Street in St. Paul. If you want to file your return in person, you have the choice of paying your tax by check, money order, or in cash.

SIGN YOUR RETURN

You must sign your return. If you are a married couple and you are filing a combined return or a joint return, both you and your spouse must sign your return. Also, print the date you signed the return in the space to the right of your signature.

If someone else prepared your return for you, make sure that person also signs your return in the space in the lower right corner. Also, include the name, address, telephone number and identification number of the firm or person who prepared your return.

WHERE TO FILE YOUR RETURN

Use the pre-addressed envelope in the center of this booklet for mailing your return. If you did not receive an envelope, mail your return to:

Minnesota Individual Income Tax
Centennial Office Building
St. Paul, Minnesota 55145

Be sure to write your return address on the envelope. Also, make sure you have attached enough postage. If you do not attach enough postage your return may not be delivered to the Department of Revenue.

You may deliver your return in person to the Minnesota Department of Revenue, Centennial Office Building, 658 Cedar Street, St. Paul, Minnesota.

1977 TAX TABLE

Read down the columns to find the bracket which includes your income from line 10.

Enter on line 11 of your form the tax shown to the right of your income bracket.

If your **INCOME** from line 10 is — at least	but less than	Your **TAX** is—
$ 0	$ 50	$ 0
50	100	1
100	150	2
150	200	3
200	250	4
250	300	4
300	350	5
350	400	6
400	450	7
450	500	8
500	550	9
550	600	10
600	650	11
650	700	12
700	750	13
750	800	14
800	850	15
850	900	16
900	950	17
950	1,000	18
1,000	1,050	20
1,050	1,100	22
1,100	1,150	23
1,150	1,200	25
1,200	1,250	27
1,250	1,300	29
1,300	1,350	30
1,350	1,400	32
1,400	1,450	34
1,450	1,500	36
1,500	1,550	37
1,550	1,600	39
1,600	1,650	41
1,650	1,700	43
1,700	1,750	44
1,750	1,800	46
1,800	1,850	48
1,850	1,900	50
1,900	1,950	51
1,950	2,000	53
2,000	2,040	55
2,040	2,080	58
2,080	2,120	60
2,120	2,160	62
2,160	2,200	64
2,200	2,240	67
2,240	2,280	69
2,280	2,320	71
2,320	2,360	74
2,360	2,400	76
2,400	2,440	78
2,440	2,480	81
2,480	2,520	83
2,520	2,560	85
2,560	2,600	88
2,600	2,640	90
2,640	2,680	92
2,680	2,720	95
2,720	2,760	97
2,760	2,800	99
2,800	2,840	102
2,840	2,880	104
2,880	2,920	106
2,920	2,960	109
2,960	3,000	111
3,000	3,030	113
3,030	3,060	115
3,060	3,090	118
3,090	3,120	120
3,120	3,150	122
3,150	3,180	124
3,180	3,210	126
3,210	3,240	128
3,240	3,270	131
3,270	3,300	133
3,300	3,330	135
3,330	3,360	137
3,360	3,390	139
3,390	3,420	142
3,420	3,450	144
3,450	3,480	146
3,480	3,510	148
3,510	3,540	150
3,540	3,570	153
3,570	3,600	155
3,600	3,630	157
3,630	3,660	159
3,660	3,690	161
3,690	3,720	164
3,720	3,750	166
3,750	3,780	168
3,780	3,810	170
3,810	3,840	172
3,840	3,870	174
3,870	3,900	177
3,900	3,930	179
3,930	3,960	181
3,960	3,990	183
3,990	4,020	185
4,020	4,045	188
4,045	4,070	190
4,070	4,095	192
4,095	4,120	195
4,120	4,145	197
4,145	4,170	199
4,170	4,195	201
4,195	4,220	203
4,220	4,245	206
4,245	4,270	208
4,270	4,295	210
4,295	4,320	212
4,320	4,345	214
4,345	4,370	217
4,370	4,395	219
4,395	4,420	221
4,420	4,445	223
4,445	4,470	225
4,470	4,495	228
4,495	4,520	230
4,520	4,545	232
4,545	4,570	234
4,570	4,595	236
4,595	4,620	239
4,620	4,645	241
4,645	4,670	243
4,670	4,695	245
4,695	4,720	247
4,720	4,745	250
4,745	4,770	252
4,770	4,795	254
4,795	4,820	256
4,820	4,845	258
4,845	4,870	261
4,870	4,895	263
4,895	4,920	265
4,920	4,945	267
4,945	4,970	269
4,970	4,995	272
4,995	5,020	274
5,020	5,040	276
5,040	5,060	278
5,060	5,080	280
5,080	5,100	282
5,100	5,120	284
5,120	5,140	286
5,140	5,160	288
5,160	5,180	290
5,180	5,200	292
5,200	5,220	294
5,220	5,240	297
5,240	5,260	299
5,260	5,280	301
5,280	5,300	303
5,300	5,320	305
5,320	5,340	307
5,340	5,360	309
5,360	5,380	311
5,380	5,400	313
5,400	5,420	315
5,420	5,440	317
5,440	5,460	319
5,460	5,480	321
5,480	5,500	323
5,500	5,520	325
5,520	5,540	327
5,540	5,560	329
5,560	5,580	331
5,580	5,600	333
5,600	5,620	335
5,620	5,640	337
5,640	5,660	339
5,660	5,680	341
5,680	5,700	343
5,700	5,720	345
5,720	5,740	348
5,740	5,760	350
5,760	5,780	352
5,780	5,800	354
5,800	5,820	356
5,820	5,840	358
5,840	5,860	360
5,860	5,880	362
5,880	5,900	364
5,900	5,920	366
5,920	5,940	368
5,940	5,960	370
5,960	5,980	372
5,980	6,000	374
6,000	6,020	376
6,020	6,040	378
6,040	6,060	380
6,060	6,080	382
6,080	6,100	384
6,100	6,120	386
6,120	6,140	388
6,140	6,160	390
6,160	6,180	392
6,180	6,200	394
6,200	6,220	396
5,220	6,240	399
6,240	2,260	401
6,260	6,280	403
6,280	6,300	405
6,300	6,320	407
6,320	6,340	409
6,340	6,360	411
6,360	6,380	413
6,380	6,400	415
6,400	6,420	417
6,420	6,440	419
6,440	6,460	421
6,460	6,480	423
6,480	6,500	425
6,500	6,520	427
6,520	6,540	429
6,540	6,560	431
6,560	6,580	433
6,580	6,600	435
6,600	6,620	437
6,620	6,640	439
6,640	6,660	441
6,660	6,680	443
6,680	6,700	445
6,700	6,720	447
6,720	6,740	450
6,740	6,760	452
6,760	6,780	454
6,780	6,800	456
6,800	6,820	458
6,820	6,840	460
6,840	6,860	462
6,860	6,880	464
6,880	6,900	466
6,900	6,920	468
6,920	6,940	470
6,940	6,960	472
6,960	6,980	474
6,980	7,000	476
7,000	7,020	478
7,020	7,040	480
7,040	7,060	483
7,060	7,080	485
7,080	7,100	487
7,100	7,120	490
7,120	7,140	492
7,140	7,160	494
7,160	7,180	497
7,180	7,200	499
7,200	7,220	501
7,220	7,240	503
7,240	7,260	506
7,260	7,280	508
7,280	7,300	510
7,300	7,320	513
7,320	7,340	515
7,340	7,360	517
7,360	7,380	520
7,380	7,400	522
7,400	7,420	524
7,420	7,440	526
7,440	7,460	529
7,460	7,480	531
7,480	7,500	533
7,500	7,520	536
7,520	7,540	538
7,540	7,560	540
7,560	7,580	543
7,580	7,600	545
7,600	7,620	547
7,620	7,640	549
7,640	7,660	552
7,660	7,680	554
7,680	7,700	556
7,700	7,720	559
7,720	7,740	561
7,740	7,760	563
7,760	7,780	566
7,780	7,800	568
7,800	7,820	570
7,820	7,840	572
7,840	7,860	575
7,860	7,880	577
7,880	7,900	579
7,900	7,920	582
7,920	7,940	584
7,940	7,960	586
7,960	7,980	589
7,980	8,000	591
8,000	8,020	593
8,020	8,040	595
8,040	8,060	598
8,060	8,080	600
8,080	8,100	602
8,100	8,120	605
8,120	8,140	607
8,140	8,160	609
8,160	8,180	612
8,180	8,200	614
8,200	8,220	616
8,220	8,240	618
8,240	8,260	621
8,260	8,280	623
8,280	8,300	625
8,300	8,320	628
8,320	8,340	630
8,340	8,360	632
8,360	8,380	635
8,380	8,400	637
8,400	8,420	639
8,420	8,440	641
8,440	8,460	644
8,460	8,480	646
8,480	8,500	648
8,500	8,520	651
8,520	8,540	653
8,540	8,560	655
8,560	8,580	658
8,580	8,600	660
8,600	8,620	662
8,620	8,640	664
8,640	8,660	667
8,660	8,680	669
8,680	8,700	671
8,700	8,720	674
8,720	8,740	676
8,740	8,760	678
8,760	8,780	681
8,780	8,800	683
8,800	8,820	685
8,820	8,840	687
8,840	8,860	690
8,860	8,880	692
8,880	8,900	694
8,900	8,920	697
8,920	8,940	699
8,940	8,960	701
8,960	8,980	704
8,980	9,000	706
9,000	9,020	708
9,020	9,040	711
9,040	9,060	713
9,060	9,080	716
9,080	9,100	719
9,100	9,120	721
9,120	9,140	724
9,140	9,160	726
9,160	9,180	729
9,180	9,200	731
9,200	9,220	734
9,220	9,240	736
9,240	9,260	739
9,260	9,280	742
9,280	9,300	744
9,300	9,320	747
9,320	9,340	749
9,340	9,360	752
9,360	9,380	754
9,380	9,400	757
9,400	9,420	760
9,420	9,440	762
9,440	9,460	765
9,460	9,480	767
9,480	9,500	770
9,500	9,520	772
9,520	9,540	775
9,540	9,560	777
9,560	9,580	780
9,580	9,600	783
9,600	9,620	785
9,620	9,640	788
9,640	9,660	790
9,660	9,680	793
9,680	9,700	795
9,700	9,720	798
9,720	9,740	800
9,740	9,760	803
9,760	9,780	806
9,780	9,800	808
9,800	9,820	811
9,820	9,840	813
9,840	9,860	816
9,860	9,880	818
9,880	9,900	821
9,900	9,920	824
9,920	9,940	826
9,940	9,960	829
9,960	9,980	831
9,980	10,000	834

$10,000 or more use tax rate schedule below.

If your **INCOME** from line 10 is— at least	but less than	Your **TAX** is—	of the amount over—
$10,000	$11,000	$ 835 + 12.8%	$10,000
11,000	12,000	963 + 12.8%	11,000
12,000	12,500	1,091 + 12.8%	12,000
12,500	13,000	1,155 + 14%	12,500
$13,000	$14,000	$1,225 + 14%	$13,000
14,000	15,000	1,365 + 14%	14,000
15,000	16,000	1,505 + 14%	15,000
16,000	17,000	1,645 + 14%	16,000
$17,000	$18,000	$1,785 + 14%	$17,000
18,000	19,000	1,925 + 14%	18,000
19,000	20,000	2,065 + 14%	19,000
20,000		2,205 + 15%	20,000

OCCUPATION NUMBERS

Read down the list and choose the job title that is closest to your main occupation. Find the job number listed to the right of your job title and fill in the number in the proper space on your form.

If you are filing a joint or combined return, each spouse should fill in a number for their occupation.

If you are a student or if you are temporarily disabled or unemployed, find the last job you had and fill in the number for that job on your form.

If you are retired, fill in the number 991 on your form.

If you are permanently disabled, fill in the number 992 on your form.

If your OCCUPATION is:	Your NUMBER is:
Account clerk	211
Accountant	161
Actuary	021
Adminstrative assistant	163
Administrator	162
Advertiser	135
Air traffic controller	192
Announcer	151
Anthropologist	054
Appraiser	193
Archeologist	055
Architect	001
Artist	141
Assembler	701
Assessor	187
Astronomer	026
Athlete, professional	968
Attorney	111
Auctioneer	255
Auditor	161
Baker	521
Band director	154
Banker	188
Barber	331
Bartender	311
Beautician	332
Biologist	043
Blacksmith	812
Boiler worker	612
Bookkeeper	212
Botanist	044
Brake operator	611
Brick layer	861
Broker	164
Bus driver	911
Butcher	523
Butler	301
Buyer	164
Cabinet maker	661
Caretaker	302
Carpenter	862
Carpet layer	291
Cashier	213
Certified public accountant	161
Chauffeur	918
Chemical worker	053
Chemist	027
Child care worker	305
Chiropractor	071
Claim adjuster	241
Clergy	121
Clerk, office	201
Clerk-typist	202
Coach	092
Collator	652
Computer operator	214
Construction worker	863
Contractor	172
Controller	181
Cook, Chef	313
Copywriter	131
Coroner	165
Cosmetologist	334
Counselor	041
Court Reporter	206
Cutter	781
Delivery driver	912
Dental asst., Hygienist	072
Dental technician	072
Dentist	073
Deckhand	358
Designer	142
Detective, private	371
Dietician	074
Dining room attendant	312
Disabled, permanently	992
Dishwasher	314
Dispatcher	913
Doorkeeper	322
Drafter	002
Drill press operator	601
Economist	056
Editor	132
Electrician	821
Elevator operator	384
Engineer	003
Entertainer	963
Excavator	852
Executive	186
Factory worker	791
Farm service worker	421
Farmer, full-time	422
Farmer, part-time	423
Finance officer	183
Finisher	731
Fire fighter	372
Fisher	431
Food processor	522
Foreman	199
Forester	441
Foundry worker	511
Funeral director	176
Garbage collector	356
Gardener	402
Gas station attendant	914
Geologist	029
Grinder	702
Guard	373
Guide	357
Gunsmith	812
Heavy equipment operator	851
Highway maintenance worker	891
Historian	051
Home economist	093
Homemaker-Housewife	306
Hostess, Host	343
Hotel clerk	242
Housekeeper	323
Illustrator	143
Inspector	732
Installer	822
Instructor	094
Insurance adjustor	243
Insurance agent	254
Interviewer	166
Investigator	194
Investor	173
Iron worker	614
Janitor	381
Jeweler	703
Journalist	133
Judge	112
Keypunch operator	215
Kitchen helper	315
Laborer	383
Landlord	177
Landscaper	401
Launderer, dry cleaner	363
Lessor	177
Librarian	101
Lifeguard	376
Line repairer	823
Lithographer	971
Loan officer	189
Lobbyist	169
Locksmith	704
Logger	442
Machine operator	613
Machinist	603
Maid	324
Mail carrier	231
Mail clerk	236
Maintainer	892
Manager	184
Manufacturer	171
Marker	361
Mason	864
Mathematician	028
Mechanic	621
Medical assistant	355
Medical technologist	078
Messenger	232
Military (armed forces)	980
Miner	451
Model	295
Molder	512
Mortician	333
Musician	964
Nurse	075
Nurse's aid	352
Optician	711
Optometrist	077
Orderly, medical	353
Packager	921
Page	102
Painter, Paperhanger	841
Parking lot attendant	916
Performing artist	152
Personnel worker	167
Pharmacist	076
Photographer	144
Physician	077
Physicist	029
Pilot	195
Pipefitter	869
Planner	196
Plasterer, lather	842
Plater	501
Plumber	865
Police officer	374
Political scientist	058
Porter	382
Postal worker	235
Press tender	651
Principal, Asst. principal	095
Printer, duplicator	531
Producer, media	965
Producer, sport	966
Programmer	022
Projectionist	961
Psychiatrist	077
Psychologist	045
Public office, elective	031
Public relations worker	168
Puchasing agent	164
Radiographer	197
Railroad engineer	915
Railroad worker	893
Real Estate, Broker or Sales	185
Receptionist	233
Recreation worker	341
Repairer	631
Reporter	133
Researcher	023
Restorer	541
Retailer	174
Retired	991
Riveter	801
Roofer	866
Sales agent, securities	256
Sales clerk	293
Sales / Service rep	257
Sales representative	251
Sanitation worker	391
Sewer	782
Secretary	203
Servicer	632
Sheet-metal worker	802
Shipping / Receiving clerk	222
Social worker	198
Sociologist	057
Statistician	025
Steamfitter	868
Stenographer	204
Stevodore	917
Stewardess, Steward	354
Stock Clerk	223
Store owner	296
Superintendent	180
Supervisor	199
Surveyor	011
Switchboard operator	951
Systems analyst	012
Tailor	783
Taxi driver	918
Teacher	091
Teacher aid	096
Technician	190
Telephone operator	234
Teller	216
Tester	733
Therapist	079
Ticket seller	253
Tile setter	860
Tool and die maker	604
Traffic manager	185
Trainer	411
Trimmer	784
Truck driver	901
Trust officer	189
Typesetter	972
Typist	205
Underwriter	160
Upholsterer	785
Usher	344
Utility worker	952
Vendor	297
Veterinarian	070
Waiter, Waitress	316
Warden	379
Warehouse worker	922
Watchmaker	712
Weather observer	020
Welder	811
Wholesaler	175
Writer	134
Zoologist	046